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1 Q That's what MF Nevada does; right? It provides
2 corporate services?

3 A I understand different. We do incorporation and
4 they do corporate services.

5 Q All right. But MF Nevada is called MF Corporate
6 Services Nevada, isn't it?

7 A Yeah. I want to make it -- distinguish here.

8 Incorporation document, you file document with Secretary
9 of State and you get the company ready. It's completely
10 different than prepare corporate document. They do this
11 job. I don't. This is corporate service what I
12 understand. Maybe I'm wrong.

13 Q Okay. But I thought you --

14 A Maybe I'm wrong in the definition, but for me
15 corporate service is a big thing, services.

16 Q I thought you said just a minute ago that you
17 didn't really know that much about what Mossfon Trust
18 Corporation does.

19 A Oh, no, I don't know; but when talking about
20 corporate services, I know what I'm doing and I don't do
21 corporate documents. I do incorporate documents, but I
22 don't prepare any other document after.

23 Q Okay. MF Corporate Services Nevada has the
24 words "corporate services" in the name; right?

25 A Uh-huh.

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1 Q All right. And this document, Exhibit 6,

2 describes the trust services provided by Mossfon Trust

3 Corporation and one of them is corporate services. So

4 I'm asking you, is the kinds of corporate services that

5 MF Nevada provides also the sort of thing that this

6 document says Mossfon Trust Corporation does?

7 MR. WOODS: I'm going to object as to foundation that
8 she knows what this document is meant to say or what it
9 means by "corporate services." She testified she didn't
10 prepare it.

11 Answer if you can.

12 THE WITNESS: I don't know what Mossfon Trust do. I
13 only do what I do, MF Corporate Services. So I can't
14 answer to you that, no. To me, no, I don't know.

15 MR. HRANITZKY: Okay.

16 Q So you don't know what's meant by "corporate
17 services" in this document?

18 A Yeah. Corporate service for me can be very
19 different than for you and you, so I don't know.

20 Q It could also be the same; right?

21 A It can, but I don't know.

22 Q You just don't know?

23 A I'm not very familiar with this company do,
24 so -- not at all.

25 Q Okay. But you couldn't say for sure that in

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1 this document, Mossfon Trust Corporation isn't marketing
 2 MF Nevada as one of its services, can you?
 3 A But I don't know.
 4 Q You can't say for sure they're not?
 5 A I don't have -- on my knowledge, I don't know
 6 nothing whether use my product.
 7 Q Okay. Let's go to Exhibit 7.
 8 A Oh, you want it there?
 9 Q Yeah. It's better for her.
 10 A Yeah.
 11 Q All right. So Exhibit 7 is -- I'll represent
 12 that this also comes from Mossack Fonseca's Web site.
 13 It's a document that describes administrative services.
 14 See, first it reads, "Preparation of accounts, financial
 15 records, annual returns and tax declarations"?
 16 A Uh-huh.
 17 Q Does MF Nevada do any of those things?
 18 A No.
 19 Q Next it says, "registered agent service."
 20 A Uh-huh.
 21 Q MF Nevada does provide registered-agent
 22 services, doesn't it?
 23 A For the Nevada company only; and I believe, I
 24 believe, this service is mentioned for the Panamanian
 25 company. Remember, there are registered agent in Panama

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1 office, nothing with Nevada. We have the registered
 2 agent in Nevada.
 3 Q But how do you know that this reference is to
 4 registered-agent services only in Panama?
 5 A Because I assume.
 6 Q Why do you assume that? Were you involved --
 7 A To be a registered agent, you have to have
 8 residence in this place. So how they can be registered
 9 agent in Nevada, like you say, if they don't are here?
 10 Very difficult. The law tells you you need to be
 11 physical in a place.
 12 Q All right. But you've said before that Mossack
 13 Fonseca is MF Nevada's client; right?
 14 A Can be a client, but they can't be a registered
 15 agent.
 16 Q Just answer my questions.
 17 So you said before that Mossack Fonseca is
 18 MF Nevada's client; right?
 19 A Yes.
 20 Q So it could be that Mossack Fonseca is marketing
 21 MF Nevada's register-agent services as part of a broad
 22 package of services that they can -- clients can go to
 23 Mossack Fonseca to get?
 24 A This is -- I don't know. I don't have any idea
 25 about the services they do.

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1 Q You also said before that you go to symposiums
 2 in Panama where Mr. Mossack and Mr. Fonseca are also
 3 there every year and you talk about the services that
 4 MF Nevada provides, right?
 5 A I talk about the advantage of the Nevada LLC,
 6 was the only thing we sell, Nevada limited-liability
 7 company, but I don't talk about registered agent. I'm
 8 talking about the advantage of the product, that Nevada
 9 LLC. That's all I talk about, the only thing I talk, or
 10 the Wyoming LLC.
 11 Q So you never discuss registered-agent services?
 12 A No, because what I know, registered agent you
 13 have to be local in the place, so --
 14 Q But the fact that you have to be local in the
 15 place wouldn't prevent you, since you're local in the
 16 place, from talking about it in Panama, would it?
 17 A Well, maybe. I don't know. I don't talk about
 18 that. They never ask me for.
 19 Q You never ever talk about registered-agent
 20 services in Panama?
 21 A No.
 22 Q Ever?
 23 A No. I only talk about Nevada LLC in my
 24 presentation and in my talk.
 25 Q But isn't MF Nevada a registered agent for

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1 Nevada LLCs?
 2 A MF Corporate Services, yes, it is registered
 3 agent for the Nevada LLC here.
 4 Q Okay. So if you're talking about Nevada LLCs,
 5 you really are talking about MF Nevada's registered-agent
 6 services, aren't you?
 7 MR. WOODS: I'm going to object to that because she's
 8 testified many times that she hasn't spoken about
 9 registered-agent services.
 10 MR. HRANITZKY: I know that's what she said, but it's
 11 inconsistent --
 12 THE WITNESS: Registered agent -- I'm sorry. Maybe
 13 I'm wrong, but registered agent for me is the service you
 14 provide here for the entity or you provide there for the
 15 entity. So how -- I never speak about registered agent.
 16 Only with the people here in Nevada.
 17 MR. HRANITZKY: Okay.
 18 THE WITNESS: Maybe I'm wrong, I'm mal-informed, but
 19 that's what I --
 20 BY MR. HRANITZKY:
 21 Q We'll see what the judge thinks.
 22 It also refers to opening of bank accounts.
 23 Does MF Nevada open bank accounts?
 24 A No.
 25 Q Do you see at the bottom it refers to -- strike

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1 that. Okay, I'm done with Exhibit 7.

2 A Keep the same way?

3 Q Okay. Now I'd like you to look at Exhibit 8.

4 Have you ever seen Exhibit 8 before?

5 A I only see different document with this page,

6 that's all, but not --

7 Q But you don't recall --

8 A I see the logo, that logo, but not that.

9 Q But you don't recall ever seeing Exhibit 8 --

10 A No.

11 Q -- the rest of it?

12 A No. This is my first time.

13 Q Well, I'd like you to look at -- unfortunately

14 the pages aren't numbered.

15 A Okay.

16 Q Look at the sixth page.

17 A Uh-huh.

18 Q There's a futuristic-looking building on it.

19 A You're going to the sixth page?

20 Q The sixth page.

21 MR. WOODS: It looks like this (indicating).

22 THE WITNESS: Okay, yeah.

23 BY MR. HRANITZKY:

24 Q You see that, the building that looks like a

25 spaceship?

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1 A Yeah.

2 Q Then it talks about Mossfon Group services.

3 A Uh-huh.

4 Q I'd like you to look in the third paragraph. It

5 says, "The Mossack Fonseca technology platform is

6 state-of-the-art and secure. Our Web-based client

7 platform [sic] portal application allows clients to

8 reserve companies online." It's that last thing that I

9 want to ask you about.

10 Do you have any understanding of what "reserve

11 companies online" means?

12 A No. I'm not familiar with this system, no, and

13 I never -- no. I don't even -- I don't know how to use

14 the Web page; but reserve company online, no.

15 Q Forget about the online part. Do you have an

16 understanding of what the term "reserve companies" means?

17 A Yeah. Make a reservation like you make in a

18 restaurant.

19 Q So what does that mean when you're reserving a

20 company as opposed to making a reservation in a

21 restaurant? What does that mean?

22 A I don't know what they mean, no.

23 Q Have you ever seen a reference to reserving

24 companies in a document?

25 A No.

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1 Q Maybe a document that you produced in response
 2 to a subpoena in this case?
 3 A No. The only thing I can think can be, but I'm
 4 not -- in my office. I don't understand anything about
 5 you ask me here, but --
 6 Q I'm not asking you about this document anymore.
 7 I'm asking you a different question.
 8 A Reserve company --
 9 Q Have you ever seen the expression "reserve
 10 companies"?
 11 A In my office?
 12 Q Yes.
 13 A No.
 14 Q No?
 15 A No.
 16 Q Never seen --
 17 A We don't see this term, no, not this term.
 18 Q Okay. So you don't think that any of the
 19 documents that MF Nevada produced to my client contained
 20 any references to reserving companies?
 21 A No. Reserving company? No, I don't use.
 22 Q Okay. We'll see.
 23 A I'm not familiar with this term. Maybe --
 24 Q We'll see in a minute when we look at some other
 25 documents that you produced. Maybe that will remind you.

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1 A Still on the same page; right?
 2 Q No. I've moved to another page.
 3 A Oh.
 4 Q Could you turn to -- there's a document that has
 5 the words "Company Formations" at the top.
 6 A What page?
 7 Q Well, just keep scrolling through and you'll see
 8 it says "Company Formations."
 9 A Form corporations?
 10 Q Company Formations.
 11 A Company formation?
 12 MR. WOODS: Page 11.
 13 THE WITNESS: Yeah, I find it.
 14 MR. HRANITZKY: Okay.
 15 Q Does MF Nevada provide company-formation
 16 services?
 17 A Yes. We incorporate companies. That's what I
 18 understand "company formation," when you form a company.
 19 Q Yes.
 20 A Yeah. I incorporate Nevada LLC.
 21 Q So that's something that MF Nevada does?
 22 A Uh-huh.
 23 Q Okay. And you said before that MF Nevada
 24 provides registered-agent services too; right?
 25 A You can't incorporate without registered agent,

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1 so you have to have a registered-agent services, yeah.
 2 Q Okay. So on this page you see in the second
 3 paragraph it talks about advantages of using Mossack
 4 Fonseca as your registered agent?
 5 A Uh-huh.
 6 Q Do you have an opinion as to whether they're
 7 referring to registered-agent services offered by
 8 MF Nevada in this document?
 9 A No. It can be many -- can be them. It's just
 10 them. Don't have to be MF Corporate Service Nevada.
 11 Q But you don't know that they're not talking
 12 about MF Nevada though?
 13 A They're not talking about Nevada.
 14 Q You're sure of that?
 15 Were you involved in preparing this document?
 16 A No, not at all.
 17 Q Have you ever seen it before?
 18 A Never see that document, but I insist I don't --
 19 I only prepare document and incorporate and I do
 20 registered agent for the Nevada entity.
 21 Q All right. But you take instructions to do that
 22 from people at Mossack Fonseca, right?
 23 A Yeah. They sell entity.
 24 Q The clients come to you through Mossack Fonseca;
 25 right?

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1 A Uh-huh.
 2 MR. WOODS: I'm going to object that mischaracterizes
 3 testimony.
 4 MR. HRANITZKY: I don't think it does and the witness
 5 just agreed to it.
 6 Q So I mean if you want to change your testimony,
 7 then the judge -- we'll see what the judge thinks.
 8 But so you've said previously that -- actually
 9 forget it. I think we've got what we need.
 10 Now I'd like you to look at -- look for the page
 11 that starts with "Exclusive Online Services." It's
 12 several pages --
 13 A Same document?
 14 Q Same document, several pages into it. It starts
 15 with "Exclusive Online Services." Keep going.
 16 A Exclusive Online Services, yeah.
 17 Q Perfect. Now go to the next page.
 18 A Uh-huh.
 19 Q You see at the bottom where it talks about
 20 shelf-company reservation?
 21 A Yes.
 22 Q It says, "With the Mossfon client information
 23 portal, you can view an updated list of the shelf
 24 companies available at your nearest Mossfon office and
 25 you can reserve companies directly online."

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1 So here's another reference to reserving
 2 companies; right?
 3 A Uh-huh.
 4 Q Do you have an understanding of what they're
 5 talking about by "shelf companies"?
 6 A Yes, I know.
 7 Q What's a shelf company?
 8 A What I have it in my office, not what this
 9 document says.
 10 Q Okay. But do you have an understanding of what
 11 shelf company is?
 12 A Yes. Shelf company is when you incorporate
 13 company and you keep it in your shelf waiting until you
 14 sell it.
 15 Q Okay. So sometimes you have companies waiting
 16 on the shelf at MF Nevada to sell; is that right?
 17 A Yes, because sometimes client need the company
 18 in less than 24 hours. You don't need to wait the period
 19 for Secretary of State to get incorporated.
 20 Q Okay. When somebody wants to buy a company
 21 that's on your shelf at MF Nevada, do they call you
 22 directly?
 23 A No. I never contact any client directly. I
 24 don't have any contact directly.
 25 Q How do you find out about it?

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1 A Mossack Fonseca request what I have on stock on
 2 my shelf.
 3 Q Okay. So if the client wants a Nevada company
 4 that's on your shelf, they go to Mossack Fonseca and then
 5 Mossack Fonseca goes to you; right?
 6 A Mossack Fonseca go to maybe everywhere, maybe.
 7 I don't think I'm the only one provide them, but I have
 8 shelf company. I incorporate shelf company.
 9 Q You're saying that there's other companies that
 10 provide Nevada shelf companies to Mossack Fonseca?
 11 A Maybe. I don't know.
 12 Q Are you aware of any?
 13 A I don't have no idea. It would be an opinion,
 14 but I have no idea. If they looking for something and I
 15 don't have it, probably they need to go to somebody else.
 16 Q Are you aware of any instance when that's
 17 actually happened?
 18 A No.
 19 Q So the only shelf companies you know of --
 20 A They are in my packet that I have control.
 21 Q Let me finish asking the question.
 22 So the only Nevada shelf companies you know of
 23 that Mossack Fonseca can market to its clients are the
 24 Nevada shelf companies on your shelf; right?
 25 A No. Can be in any other.

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1 Q I said that you know of.
 2 A Oh, that I know, yes.
 3 Q Okay. So there could be any others, but you
 4 don't know that there are?
 5 A Yeah.
 6 Q And you know that they -- that it happens with
 7 your shelf companies; right?
 8 A Yeah. I sell shelf companies like any other
 9 registered agent.
 10 Q So connecting their clients with you to purchase
 11 a Nevada shelf company is a service that Mossack Fonseca
 12 is providing to its clients?
 13 A Can you repeat that question.
 14 Q Yeah.
 15 A Sorry again. I was not paying attention.
 16 Q One of the services that Mossack Fonseca
 17 provides to its clients is connecting them with you so
 18 they can buy one of your Nevada shelf companies?
 19 A They never connect me to. I can't allow to
 20 connect -- to have any connection with their client.
 21 Q Okay. Well, then how does the client get one of
 22 your shelf companies?
 23 A I sell it to Mossack Fonseca.
 24 Q And Mossack Fonseca sells it to them?
 25 A (Nods head.)

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1 MR. WOODS: Is that a "yes"?
 2 THE WITNESS: Yeah, I'm sorry. That's a yes. I
 3 don't have any contact with any client.
 4 BY MR. HRANITZKY:
 5 Q But from the client's perspective, they're
 6 getting one of your Nevada shelf companies?
 7 MR. WOODS: Objection. She can't speculate what the
 8 client is thinking.
 9 THE WITNESS: I don't have no idea what the client
 10 and I don't have no idea what other jurisdiction the
 11 client can buy.
 12 BY MR. HRANITZKY:
 13 Q But you go to Panama every year to talk about
 14 Nevada LLCs; right?
 15 A Uh-huh.
 16 Q And that's a symposium that's organized by
 17 Mossack Fonseca; right?
 18 A Sometime, yeah.
 19 Q All right. And the clients who go to that
 20 symposium are clients of Mossack Fonseca?
 21 A No client. It's no client.
 22 Q Their clients never ever go?
 23 A Never there, no. There are not client in this
 24 symposium. I don't meet the client. They are other
 25 people work for Mossack Fonseca but not clients. I never

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1 meet any client, no. In this symposium I don't meet
2 clients.

3 Q No clients ever go to the symposiums?

4 A No, no, no, no. They go and meet the client,
5 but in this symposium they are all people -- they are
6 attorneys. They are all attorneys. They like to learn
7 more of the product because they can go and sell it. I
8 don't meet any client on the symposium, no client.

9 Q So the symposiums are all Mossack Fonseca
10 people?

11 A Maybe there are one, but I am not go on that
12 one. I only go on -- they are completely no client.

13 Q The symposiums you go to are all Mossack Fonseca
14 people?

15 A Yes. They are attorneys, most of them
16 attorneys.

17 Q And they -- and your understanding is that they
18 take what they learn from you about Nevada companies and
19 then they go sell Nevada companies?

20 A Go to law firm or whatever. They are all
21 attorneys.

22 Q And they go and sell Nevada companies?

23 A Offer the sale, yeah.

24 I never meet client.

25 MR. HRANITZKY: Why don't we break for lunch now. It

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1 would be a good time.

2 (Lunch recess taken from 11:51 a.m. to

3 12:51 p.m.)

4 (Plaintiff's Exhibits 9, 11 and 12 were marked
5 for identification by the Certified Court Reporter.)

6 BY MR. HRANITZKY:

7 Q So good afternoon, Ms. Amunategui.

8 A Hi. Good afternoon.

9 Q So I'd like you to take a look at the document
10 that's been marked -- it's in front of you. It's been
11 marked as Exhibit 9.

12 A Uh-huh.

13 Q I'm just going to represent to you that this
14 is -- this also comes from Mossack Fonseca's Web site.

15 Do you see at the top there's a reference to MF
16 Corporate Services International and it gives an address
17 in Miami?

18 A Uh-huh.

19 Q Have you ever had any interaction with that
20 entity?

21 A No.

22 Q Do you know of anybody who works at that entity?

23 A I have a rumor of someone who works there, but I
24 don't know. I don't know anything. This is my first

25 time I see the name.

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1 Q I see. Okay.

2 A MF Corporate Service International, I don't have

3 any idea they have a name like this.

4 Q Have you ever received an E-mail from that

5 E-mail address, Florida@mossfon.com?

6 A Not that I remember.

7 Q Is mossfon.com -- is that the domain name for

8 Mossack Fonseca?

9 A Yes.

10 Q Okay.

11 A I believe so.

12 Q Moving to Exhibit 12, the next --

13 MR. WOODS: You're skipping 11?

14 MR. HRANITZKY: Yes, we're skipping 11 -- no, sorry.

15 We're skipping 10.

16 Q Exhibit 11.

17 A Okay. Here I am.

18 Q Have you ever seen Exhibit 11 before?

19 A No. First time.

20 Q Okay. I'll represent to you that this is

21 another document that comes from Mossack Fonseca's Web

22 site.

23 A Uh-huh.

24 Q Do you see that this provides information about

25 Nevada limited-liability companies?

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1 A Uh-huh.

2 Q Are you aware that Mossack Fonseca markets

3 Nevada limited-liability companies?

4 A Yes.

5 Q Including companies that are on the shelf at

6 MF Nevada; right?

7 A Yeah, probably, yes.

8 Q Then you see at the bottom of the first page it

9 talks about highlights of Nevada?

10 A Oh, here.

11 Q And then moving on to the next page, the last

12 bullet point says "skilled personnel."

13 A Uh-huh.

14 Q Is that you?

15 A Yes, I hope so.

16 Q Okay. We can move to Exhibit 12.

17 Hold on a second. Do you see --

18 A We're going to same document or moving to --

19 Q No, new document. Now we're on Exhibit 12.

20 A Uh-huh.

21 Q Have you ever seen Exhibit 12 before?

22 A Similar but not the same.

23 Q Okay. Does this appear to be a Mossack Fonseca

24 document marketing features of Nevada limited-liability

25 companies?

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1 A Uh-huh.

2 Q Okay. I'd like you to look down under the

3 section on "Managers and Members."

4 A Uh-huh.

5 Q You see the fourth bullet it says --

6 A Yeah.

7 Q -- "Register of manager and member is required

8 and must be kept at the registered office of the LLC?"

9 A Uh-huh.

10 Q What does that mean?

11 A What it mean for me?

12 Q Yes, for you. What do you understand that to

13 mean?

14 A (Through the interpreter) The administrators

15 and members -- or managers and members -- must be

16 registered. They must be -- they must be at the office

17 to the registered agent.

18 THE REPORTER: Did you say "at the office to the

19 registered agent"?

20 THE WITNESS: (Through the interpreter) No. The

21 name of the manager, the administrator, and the member

22 must be at the registered office of the LLC.

23 BY MR. HRANITZKY:

24 Q Does MF Nevada serve as a registered office for

25 some Nevada LLCs?

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1 A For some. For some they choose to be there --

2 they're using our address -- not for all of them.

3 Q But with respect to those, is there a register

4 of the manager and the member maintained at MF Nevada's

5 office?

6 A (Through the interpreter) We keep the name of

7 the manager with the current -- with the most current

8 address in our files after the corporation has been

9 renewed.

10 Q So you keep a register of the manager and

11 member -- a current register of the manager and member --

12 at your office for all of the LLCs for which MF Nevada is

13 the registered office?

14 A (Through the interpreter) I only maintain the

15 record of the active entities with the name and the

16 address. I don't maintain the records, just the name and

17 the address.

18 Q Okay. Well, let me ask this a different way.

19 Does -- with respect to the LLCs for which

20 MF Nevada is the registered office, does MF Nevada comply

21 with the requirements under Nevada law?

22 A Yes.

23 Q Okay. And according to this document, one of

24 those requirements is that a register of the manager and

25 member is required to be kept at the registered office.

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1 A Correct.

2 Q And MF Nevada complies with that?

3 A Uh-huh.

4 Q "Yes"?

5 A Yes.

6 Q And what information is contained in the

7 register?

8 A (Through the interpreter) The name and the

9 address of the last administrator and the address and

10 where the documents should be found.

11 Q You referred to the "administrator."

12 A (Through the interpreter) Administrator means

13 manager.

14 Q So the register includes the name and the

15 address of the current manager?

16 A Uh-huh.

17 Q And the address where the records can be found?

18 A Can be found, yes.

19 Q Okay. Is MF Nevada currently the registered

20 office with respect to any of the 123 entities that NML

21 has sought information about through the subpoena to

22 MF Nevada?

23 MR. WOODS: Do you want to show her the subpoena so

24 she doesn't have to remember what the 123 entities are?

25 MR. HRANITZKY: This is just a "yes" or "no." I'd be

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1 happy to show her the subpoena.

2 MR. WOODS: I don't know that she knows exactly which

3 of the 123 entities -- which they are.

4 THE WITNESS: I can tell you right now --

5 THE REPORTER: I'm sorry, I'm not understanding. You

6 said, "I can tell you right now" and then I didn't

7 understand.

8 MR. HRANITZKY: "MF Nevada is still the registered

9 agent for all of them," I think is what she said.

10 THE WITNESS: I'm not sure if we still the registered

11 agent for all of them.

12 BY MR. HRANITZKY:

13 Q You're not sure?

14 A Yeah.

15 Q I see.

16 A Because I need to go and check one by one. I

17 respond to subpoena where we was the registered agent a

18 long time ago.

19 Q Do you know if MF Nevada is still the registered

20 agent for some of them?

21 A Yes, some ones but I don't know which one.

22 Q But you don't know which? Okay. That's enough

23 for now. I'm not going to take you through the list.

24 We'll be here all day.

25 A And I don't memorize all this 130 whatever.

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1 Q Could I ask you to turn to the second page of
 2 Exhibit 12 now. Do you see under "Incorporation and
 3 Administration" --
 4 A Okay, yes, I'm here.
 5 Q -- the second bullet says, "Excellent
 6 availability of company names for incorporation"?
 7 A Uh-huh.
 8 Q Do you know what that means?
 9 A What I personal is like Nevada have many
 10 available on names. It's not very restrict on names
 11 because it's a small -- any name you can find is
 12 sometimes available to incorporate.
 13 Q I'm still not entirely sure I'm understanding.
 14 A Okay.
 15 Q Are you saying that in Nevada --
 16 A Uh-huh.
 17 Q -- there aren't strict rules about what name you
 18 give to an LLC?
 19 A No. What I say is Nevada there are not many
 20 company incorporate, so you still can find name
 21 available.
 22 Q I see.
 23 A If you go to Delaware, probably that name is
 24 busy. You cannot use it.
 25 Q I see.

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1 A That's what I believe it is.
 2 Q I see. So okay. That makes sense.
 3 A Maybe in ten years Nevada the same.
 4 Q Okay. Could I -- look on the same page. Close
 5 to in the middle do you see "Continuation
 6 (domestication)"?
 7 A Yes.
 8 Q The first bullet reads, "Foreign companies can
 9 be speedily continued to Nevada."
 10 A Uh-huh.
 11 Q Do you have an understanding of what that means?
 12 A A little bit, what I think.
 13 Q What's your understanding?
 14 A Foreign company can become a Nevada LLC.
 15 "Domestication" is the word from Secretary of State when
 16 you bring a company from another country or another
 17 state.
 18 Q So, for example, if somebody has a company
 19 that's incorporated in Panama, they can transform it into
 20 a Nevada company? That's what you're saying?
 21 A Yes.
 22 Q And there's a process in Nevada for doing that?
 23 A Uh-huh. Also company from another state U.S.
 24 Q I see. Is there any record kept anywhere that
 25 the company used to be a Panama company before it was a

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1 Nevada company?

2 A Uh-huh. Secretary of State, they require the
3 original document from the original jurisdiction before
4 it accept the incorporation. We need to provide it.

5 Q Is there any due-diligence process that goes on
6 before a company is allowed to be continued into Nevada?

7 A They need to be in good standing in their
8 original jurisdiction and need to provide a certificate
9 of good standing to be elected to be here.

10 Q Okay. Well, just speaking hypothetically, if a
11 foreign corporation were involved in criminal activity
12 and maybe its officers are under investigation for
13 criminal activity and it wanted to continue to Nevada, to
14 cease to be a foreign corporation and become a Nevada
15 corporation, would that be allowed in Nevada?

16 MR. WOODS: Are you asking her to testify to what
17 Nevada law is?

18 MR. HRANITZKY: I'm just asking her understanding.

19 THE WITNESS: Under the Nevada law, they don't ask
20 you more, just the name and the original of the company
21 is in good standing.

22 MR. HRANITZKY: I see.

23 THE WITNESS: And the manager and the member of that
24 entity need to sign the Article of Organization first so
25 that at least they know who is the name of the person,

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1 but I don't know what Secretary of State do more about
2 that.

3 MR. HRANITZKY: Okay.

4 Q Do you know if there's any requirement that
5 books and records from the company before it came to
6 Nevada have to be maintained somewhere after it's
7 incorporated in Nevada?

8 A No, I don't know. I don't know. I only believe
9 you have to maintain since the company came here, not in
10 the past.

11 Q So books and records from before it came to
12 Nevada, as far as you know, there's no requirement --

13 A No requirement.

14 Q -- preserved?

15 A Yeah. Can I ask something?

16 The Nevada registered agent ethics association
17 follow some ethic like how you know your client. If
18 you -- we are not allowed to investigate the client
19 because we don't have the tools, but at least we have to
20 know -- if the person is not a public person or if you
21 feeling something is not right, of course you need to not
22 follow their incorporation. That's the ethic of the
23 registered agent association.

24 Q Well, if you received instructions to
25 incorporate a foreign corporation as a Nevada LLC and you

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1 thought something was suspicious or not quite right --

2 A Okay.

3 Q -- about the entity, could you say, "No, I'm not
4 going to do that"?

5 A Yes. Yes, I can. I can say -- I can tell
6 Mossack Fonseca, "I don't feel comfortable with this
7 document. I think something is wrong here, so I'm not
8 going to do it."

9 Q Has that ever happened?

10 A Not really, no, nothing I remember; but when I
11 feel like a document is not very clear or something, I
12 reject it.

13 Q Okay. There's just one thing that I wanted to
14 clarify because I was just looking at the transcript and
15 I'm not sure that it captured the question and answer
16 clearly.

17 If I understood your testimony before correctly,
18 it's your understanding that when a foreign corporation
19 is continued to Nevada and becomes a Nevada corporation,
20 there's no requirement that its books and records from
21 before it became a Nevada corporation must be maintained
22 after it becomes a Nevada corporation?

23 A Yeah, I don't know. So far I don't know, it's
24 not. I never see that we have to, but I don't know.

25 Q Okay. Do you see on the last page of

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1 Exhibit 12 -- or the second-to-last page, I'm sorry --

2 A Here (indicating)?

3 Q Yeah. It's a section called "Documents Required
4 to be Kept."

5 A Uh-huh.

6 Q The first bullet is "due-diligence documents as
7 required." What is that talking about?

8 A Due-diligence documents required that Mossack
9 Fonseca do on his client before decide to organize the
10 document -- the company. I don't have that service here
11 because we can't afford it. It's a very expensive, I
12 think, tools to do it, but that's what they do. They
13 check every client before they decide to make an
14 incorporation.

15 Q Okay. So your understanding is that --

16 A That's what I think is the name due diligence.

17 Q Okay. So if I've got this right, your
18 understanding is, before a client is permitted to
19 incorporate a Nevada corporation, Mossack Fonseca does a
20 due diligence?

21 A Yes.

22 Q And it's only if the client clears that due
23 diligence, that Mossack Fonseca allows the incorporation
24 to go forward?

25 A Allowed to be his client.

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1 Q I see. Are documents generated in that due
2 diligence maintained at MF Nevada?

3 A No. I don't have any idea. We don't do the due
4 diligence, so I don't have anything. I don't have no
5 idea how that process work.

6 Q Well, here this document it says, "Documents
7 required to be kept at MF Nevada in accordance with the
8 law." Do you see that?

9 A Yeah, I see it.

10 Q And the first item listed is "due-diligence
11 documents."

12 A Well, they put in this it's now required by the
13 law, but I don't do the due diligence. We don't have the
14 due diligence. The client do it. In this case Mossack
15 Fonseca do the due diligence. We don't.

16 Q So you don't keep due-diligence documents --

17 A No, I don't.

18 Q -- at MF -- just let me finish asking the
19 question.

20 You don't keep due-diligence documents at

21 MF Nevada?

22 A No.

23 Q Can you describe for me what the process is for
24 formation of the Nevada LLC?

25 A You need to prepare the Article of Organization

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1 form with Secretary of State, check that the name is
2 available, get all the information about the manager, the
3 address.

4 Q You get the manager's address?

5 A The manager address and the name, a correct
6 name.

7 In some cases I request they send me the
8 passport of the name, of the ID, so I match the name what
9 they told me is correct, because otherwise I need to
10 repair, and cost money. After that I prepare the annual
11 list and I send it by E-mail -- well, by the electronic
12 service to them so they found the signature for that
13 person.

14 Q When you refer to "them," you're talking about
15 the Secretary of State?

16 A No, to Mossack Fonseca.

17 Q Okay.

18 A The client sign the final list and then after
19 that they have everything in order, the Article of
20 Organization from Secretary of State and the Article of
21 Organization from MF Corporate Service you probably have
22 in your subpoena.

23 THE REPORTER: I'm sorry. I didn't hear the last
24 part of that. The Articles of Organization --

25 THE WITNESS: The Article of Organization. We call

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1 MF Corporate Service Article of Organization because it's
 2 a little bit more --
 3 MR. WOODS: What she said is she has a document
 4 called MF Corporate Services Articles of Organization
 5 that's a little more --
 6 THE WITNESS: Looks better than the form from
 7 Secretary of State.
 8 BY MR. HRANITZKY:
 9 Q It's more thorough?
 10 MR. WOODS: She's saying it looks better.
 11 THE WITNESS: It looks better.
 12 MR. WOODS: It's more attractive.
 13 BY MR. HRANITZKY:
 14 Q It's prettier?
 15 A Yeah, it's prettier. Well, it has more page
 16 and -- say the same but it's more elegant.
 17 Q Okay.
 18 A And we print these two document when they say
 19 the same with the same information, send it to Secretary
 20 of State by E-mail, and then Secretary of State process.
 21 After the document is ready and processed and done, I
 22 receive the original document in my office by Fed Ex.
 23 Q Okay. That's the whole process?
 24 A Well, after the company come in, the original
 25 document, I review that everything is matched -- the

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1 name, the address, and the name of the entity -- and then
 2 I add these document of the case, fill out the form that
 3 Mossack Fonseca own so the client can have access --
 4 Mossack Fonseca have the access -- for the company's
 5 incorporate. And then they give me instruction where
 6 they need to be sent, to their office because they will
 7 do the rest of the document or wait until we have some
 8 other mail or something; but normally I send it to them
 9 by DHL courier. So they prepare the corporate kit and
 10 send it to them.
 11 Q What is the corporate kit?
 12 A We call it the corporate kit when everything is
 13 inside: Article of Organization, charter, initial list,
 14 Operating Agreement, assistant manager, assistant member,
 15 and all of that. The thing is, normally we send it, they
 16 prepare it there, and send it to the client.
 17 Q When you refer to "they," you're talking
 18 about --
 19 A Well, Mossack Fonseca.
 20 Q -- Mossack Fonseca?
 21 A I prepare the incorporation process here.
 22 Q And they prepare the corporate kit?
 23 A The corporate kit.
 24 Q Using documents that you provide to them?
 25 A No, no. I don't prepare these document. I only

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1 send the set of the Article of Organization, the charter,
 2 and that's it, and they --
 3 Q I see. They prepare the corporate kit and
 4 you --
 5 A The Operating Agreement and that kind of stuff.
 6 Q They prepare the corporate kit and you send it
 7 off to the Secretary of State?
 8 A No, no, no. I prepare the document, the first
 9 document, Article of Organization and all the Secretary
 10 of State require to incorporate an entity. I send it to
 11 Secretary of State. Secretary of State send it to me to
 12 my office. Then when the document in original come in --
 13 because I request legalization of each document -- I put
 14 all together very nice and I put it back in an envelope
 15 to Mossack Fonseca. They prepare the rest of the
 16 corporate kit to give it to whatever client is.
 17 Q And that's the end of your involvement?
 18 A That's my end of the involvement until the
 19 client next year need -- the company next year need to
 20 renew.
 21 Q I see.
 22 A Or in the meantime, when the company is alive,
 23 maybe they ask me to obtain a certificate of good
 24 standing or a change of manager. That's what the
 25 involvement. That's the involvement our office.

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1 Q I see.
 2 A That's what I call corporate service here.
 3 That's all we do.
 4 Q I see. And what's involved in the renewal of
 5 the corporation?
 6 A Obtain the annual list, sign it by the manager,
 7 by the current manager we think still, and get the
 8 opportunity to the person in Panama to check with the
 9 client if this is the same manager for this year or the
 10 next. I prepare the annual list again, the annual-list
 11 form from Secretary of State. I send it to Panama, and
 12 Panama have one or two months to give me that document to
 13 re-sign it from the client so I can renew.
 14 Q Okay.
 15 A I charge the invoice, because if the client
 16 don't pay the fee, we don't renew.
 17 Q I see. And what's the fee?
 18 A Secretary of State charge \$325 for renewal every
 19 year.
 20 Q Does MF Nevada charge a fee for the renewal?
 21 A It isn't a flat fee, but I don't know exactly
 22 the prices because I don't deal with prices. We charge
 23 our fee for that through the accounting though.
 24 Q So but --
 25 A We charge Mossack Fonseca. We don't charge the

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1 client.

2 Q I see.

3 A Because Mossack Fonseca charge probably another

4 fee to the client.

5 Q Okay. But you said that accounting takes care

6 of that?

7 A Yes.

8 Q Does MF Nevada have an accounting department?

9 A Yeah, here, yeah. We have a CPA, Sharples &

10 Associates.

11 Q I see. So when you refer to "accounting,"

12 you're talking about the CPA?

13 A Yeah. In the end of year and the end of month,

14 they see how much money deposit for annual and they see

15 if they need something, if they forgot to pay something.

16 We have an accountant specially for annuals, for

17 renewals.

18 Q Okay. Earlier today we were talking about

19 human-resource services and you said that Mossack Fonseca

20 provides some back-office human-resources services to

21 MF Nevada?

22 A Uh-huh.

23 Q Is that right?

24 A Uh-huh.

25 Q Does Mossack Fonseca also provide any

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1 back-office accounting services for MF Nevada?

2 A Probably, yes, but I'm not sure. I don't know

3 exactly what kind of services.

4 Q Okay. Do you know of any other back-office

5 services that Mossack Fonseca provides to MF Nevada?

6 A Sometime I.T. services if we have some major

7 problem.

8 Q I.T.?

9 A I.T. Cost less than call somebody here. If

10 they can fix it, we ask for some services.

11 Q Any other services you can think of?

12 A We have to pay the courier. They charge the

13 client, but we pay first; so they -- we collect the money

14 after for the courier.

15 Q They collect the courier fees from the clients

16 for you?

17 A So that include their return back because we pay

18 for that.

19 Q I see. So with respect to -- sorry. Strike

20 that.

21 Are you ever asked to serve as a director or

22 secretary or in some other capacity personally for any of

23 the Nevada LLCs that --

24 A Incorporate.

25 Q -- MF Nevada incorporates?

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1 A No.
 2 Q That never happens?
 3 A Say again your question, please.
 4 Q Sure.
 5 So we've been talking about what MF Nevada does
 6 to set up a Nevada corporation.
 7 A Uh-huh.
 8 Q And you testified earlier that MF Nevada
 9 sometimes serves as registered agent for some Nevada
 10 corporations; correct?
 11 A Uh-huh. We always serve as a registered agent
 12 of the company here; otherwise they can't be
 13 incorporated.
 14 Q Okay. So my question is, do you personally,
 15 Patricia Amunategui, ever serve in any other capacity for
 16 these Nevada LLCs? For example, are you ever the
 17 secretary of --
 18 A No.
 19 Q -- any of these Nevada LLCs?
 20 A No, no.
 21 Q Or a director?
 22 A No. Personal?
 23 Q Yes.
 24 A No.
 25 Q Or a manager?

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1 A No, never.
 2 Q That's never happened?
 3 A Never happened.
 4 Q Do you ever learn anything about what the Nevada
 5 LLCs you help to set up do, what functions the LLCs
 6 perform?
 7 A No. You mean you're talking the company I
 8 incorporate, if I know after that what they're doing as a
 9 business?
 10 Q Yes.
 11 A No.
 12 Q Or if they actually do anything as a business?
 13 A I believe everybody do something. Why they
 14 spend the money to incorporate?
 15 Q But you don't know?
 16 A No, I don't have no idea. I lose the contact of
 17 the company as soon as left my office.
 18 Q Until it's time to renew?
 19 A Yes.
 20 Q Is MF Nevada subject to any know-your-client
 21 rules or regulations under Nevada law?
 22 MR. WOODS: Objection. She can testify to her
 23 knowledge, but she can't testify to Nevada law.
 24 MR. HRANITZKY: To her knowledge.
 25 MR. WOODS: To her knowledge.

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1 THE WITNESS: By my knowledge by myself, what I've
2 been learning with the association, it's not required,
3 but we still -- I still tell you again we have an ethic
4 how you know your client; and when we see suspicious act
5 like they change the manager very often or some kind of
6 stuff they give you an idea, we need to pay attention and
7 do something, resign the company or contact, do
8 something. That's required for our association, try to
9 keep, you know, this business very serious.

10 BY MR. HRANITZKY:

11 Q But those are guidelines?

12 A Guidelines like we --

13 Q Best practices?

14 A Best practice for a registered agent, but it's
15 not any law that I know that require to check.

16 Q Do you know who owns the shares or the equity in
17 MF Nevada?

18 MR. WOODS: She's testified to that a hundred times
19 already.

20 THE WITNESS: I already told you that I don't
21 remember exactly the name.

22 BY MR. HRANITZKY:

23 Q I'm sorry.

24 A Timberlane Associate or something.

25 Q I'm sorry. So when you were talking earlier

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1 about shareholders --

2 A Yeah.

3 Q -- that's what you -- you're right.

4 A Sorry. I don't remember exactly the name. It's
5 a long name, but I know it is.

6 Q Problem is that James Wald wrote this outline
7 and he used a different word.

8 A Well, it's very confusing because shareholder is
9 one thing and another one, but --

10 Q The "MF" in MF Nevada, that refers to Mossack
11 Fonseca, doesn't it?

12 A I really don't know, but I don't like to have
13 this name. I'm sure have a lot of problem with this

14 name.

15 Q What do you think?

16 A Maybe, maybe not. Something I don't know. I
17 don't choose the name and I don't incorporate that

18 company.

19 Q Okay. Does MF Nevada have any clients other
20 than Mossack Fonseca?

21 A We have a couple, but they're not anymore
22 because the fee got more expensive.

23 Q So if I understand your testimony, MF Nevada
24 used to have clients other than Mossack Fonseca but it no

25 longer does?

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1 A No longer does, yeah. That's very long time
 2 ago.
 3 Q What percentage of MF Nevada's business did
 4 those other clients represent when you had them?
 5 A 0.5 percent maybe, a little bit.
 6 Q A tiny piece?
 7 A A very tiny piece.
 8 Q So Mossack Fonseca is MF Nevada's only client
 9 now, and even when it had other clients, it was far and
 10 away the largest client, right?
 11 A Yes, plus the contract agreement they ask for --
 12 I forgot the word I needed.
 13 (Through the interpreter) Exclusivity.
 14 Q Okay. So under the current agreement between
 15 MF Nevada and Mossack Fonseca, MF Nevada is not permitted
 16 to provide services to other clients?
 17 A It's better not.
 18 Q The contract says that it's better that it not?
 19 A Not, yeah.
 20 Q But it doesn't prohibit MF Nevada from doing
 21 that; is that what you're saying?
 22 A Well, we need to have permission.
 23 Q I see. Have you ever seen a copy of that
 24 contract?
 25 A No.

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1 Q No?
 2 A No. I know exist, but I don't ever have a copy
 3 in my hand.
 4 Q But MF Nevada is a party to the contract?
 5 A Yes, yes, yes.
 6 Q Who signed the contract on behalf of MF Nevada?
 7 A I don't know. I don't never see the copy or the
 8 original, so I can't say that. I don't know.
 9 Q So it wasn't you?
 10 A No, no, it was not me.
 11 Q Okay. And even though you've not seen the
 12 contract, you have an understanding of some of the terms
 13 of the contract?
 14 A Yeah, of course because maybe tell me what I can
 15 do, what I cannot do under this contract.
 16 Q Who tells you that?
 17 A The president of the company.
 18 Q Is that Imogene?
 19 A Imogene Wilson, yeah.
 20 Q Anybody else?
 21 A No, not that I remember.
 22 Q Does MF Nevada have a legal department?
 23 A No. We hire external office of legal, his
 24 company. What is the name of it? I forgot.
 25 MR. WOODS: Woods Erickson & Whitaker.

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1 MR. HRANITZKY: Only the best.

2 THE WITNESS: Only the best, yeah. They do
3 everything. They do the contract, they do everything, so
4 the rest of the questions they can answer to you. If you
5 have a legal department, we'll need to make more money.
6 They charge a lot of money.

7 MR. WOODS: I'm the cheapest guy at the table. Don't
8 complain.

9 THE WITNESS: Well, that's the reason I keep you.

10 MR. HRANITZKY: There's no fairness in billing rates
11 for attorneys.

12 Why don't we take a five-minute break.

13 (Brief recess taken.)

14 (Plaintiff's Exhibits 13 through 19 were marked
15 for identification by the Certified Court Reporter.)

16 BY MR. HRANITZKY:

17 Q So I'd like you to look at the document that's
18 been marked as Exhibit 13. That's this one.

19 A Oh, okay. Sorry.

20 Q Do you recognize this document?

21 A Was this my subpoena or not? No. I see it one
22 time, but I don't -- sorry. I see so many of these, I'm
23 so confused. I don't know which one is.

24 Q Is this a Declaration that you signed?

25 A Oh, okay. Yeah, yes, okay.

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1 Q I assume that you had some assistance from your
2 attorneys in putting this together?

3 A Yes, yes, yes. He prepare.

4 Q If you could look at paragraph 5 --

5 A Uh-huh.

6 Q -- you see there's a reference to you produced
7 several thousand pages of documents to NML in response to
8 a subpoena?

9 A Uh-huh.

10 Q You remember that?

11 A Yes, I remember. A lot of work.

12 Q Okay. Did anyone help you in looking for
13 documents that are responsive to the subpoena or did you
14 do it all yourself?

15 A I do all by myself. Of course I hire somebody
16 to help me to stack it by company, and then I meet with
17 him to review everything is compliant with the request
18 and then I hire company to scan it.

19 Q Okay. When you refer to "him," you gestured
20 towards Kent?

21 A I'm sorry. My attorney.

22 Q Mr. Woods?

23 A Mr. Woods, yeah.

24 Q How did you go about looking for the documents?

25 A I went to my physical file first and then I

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1 check if any electronic file was there and realized that
 2 mainly they are the same. So I print it all; and when I
 3 have so many duplication, I only pick up what is the one
 4 page per document, you know, and then I organize it by
 5 date. I organize it -- they're organized so the people
 6 on the scanner don't charge me double to organize the
 7 document and was very clear. And after everything is
 8 perfect from the A to Z until the end, I pack it very
 9 well and deliver it to scan people because I don't want
 10 the mess, the papers. You know, I was afraid that was
 11 not organized like this.

12 Q So the last thing you said, after you made sure
 13 that it was all there, you delivered it to the people who
 14 scanned it?

15 A I deliver it.

16 Q You deliver it to the people who scanned it?

17 A To scan, the company I hire. They offer me to
 18 pick up, but I decide to deliver it myself because I
 19 didn't want any document get lost.

20 Q Okay. You said that you looked at your
 21 hard-copy files and electronic files; correct?

22 A Yeah. Some electronic I have. Some were not
 23 because, like I say before, we don't keep much document
 24 in the office in electronic because was very long time
 25 ago. These document, they are very old. So I check my

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1 physical and I check the electronic and then I find out
 2 they are the same, so --

3 Q Does MF Nevada keep hard copies of everything?

4 A We supposed to, but I'm not.

5 Q You aspire to that?

6 A There are very old ones. So sometimes we don't
 7 have the hard copy for that, but I try to keep most of
 8 the time in a physical copy. I'm going in the process to
 9 change everything for electronic.

10 Q I see. When you say you looked at the
 11 electronic files, are those your personal electronic
 12 files or MF Nevada?

13 A MF Nevada electronic file. I don't have any
 14 electronic document myself.

15 Q Okay. And where are those stored? Is there an
 16 MF Nevada network?

17 A No. Some of them they have in some CD we've
 18 been saving in the past and we find out that the CD was
 19 not current. My file was more current than the CD.

20 Q Okay. But I'm asking, so you used to save
 21 documents on CD but you don't do that anymore?

22 A Yeah. It's a very long process, so we planning
 23 to hire a company to do it and we don't have to have so
 24 much paper.

25 Q I see. So how do you store the electronic

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1 documents? Are they on a --

2 A In the past?

3 Q Currently.

4 A Current? Current electronic going on -- how

5 they call the name I explain to you -- platform from

6 Mossack Fonseca, platform. When they open the case, we

7 attach to there. So some document -- with my document, I

8 keep it in my office. Some other document, they are not

9 mine anymore, like the Operating Agreement and that kind

10 of stuff, so I don't keep it.

11 Q Okay. But you said that you --

12 A The document I prepare, I keep it all the time.

13 I do copies.

14 Q So you keep hard copies, right, and you said

15 that you have --

16 A Physical and hard.

17 Q You have some electronic --

18 A Uh-huh.

19 Q -- copies?

20 A Uh-huh.

21 Q Are the electronic copies that you just referred

22 to looking through, are they stored on CD?

23 A Some one they stored on CD. Some one they

24 stored in the computer.

25 Q But is it on the Mossack Fonseca platform or

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1 someplace else?

2 A On the Mossack Fonseca platform, most of them,

3 because I told you, when they open the instruction, it's

4 like a platform instruction. So we put everything there,

5 the instruction and everything; and after the company is

6 incorporated and it's gone, no more access to that

7 platform anymore on that particular company for me. I

8 don't know how they call. It's a system. It's a

9 computer, you know.

10 Q So did you search the Mossack Fonseca

11 platform --

12 A I searched my --

13 Q Hold on.

14 Did you search the Mossack Fonseca platform for

15 any documents when you were collecting documents to

16 respond to this subpoena?

17 A I search my access, my access what I have, and

18 my access what I have was also the same I have in my

19 file, physical file.

20 Q Okay. So you searched the documents on the

21 Mossack Fonseca platform that you have access to?

22 A Yes.

23 Q I see. And they were the same --

24 A Same, exactly the same.

25 Q -- as the documents in the file?

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1 A Uh-huh.

2 Q Okay. And then there are other documents in the

3 Mossack Fonseca platform that you don't have access to?

4 A I can't have access, yeah.

5 Q I understand.

6 Do you know if the Mossack Fonseca platform is

7 shared with all the Mossack Fonseca affiliates?

8 A I don't know. I don't know. The only thing I

9 know is my access.

10 Q Do you know where the platform is maintained?

11 Is it on the server in Panama or --

12 A No idea.

13 Q No idea?

14 A I don't know.

15 Q Is the platform that you're talking about, is

16 that the same thing as the electronic filing cabinet

17 that's referred to in some -- take that back.

18 Have you ever heard the term "electronic filing

19 cabinet"?

20 A No. My first time. Sorry.

21 Q Now could you please turn to Exhibit 14.

22 A Turn to first page?

23 Q Exhibit 14.

24 A Oh, sorry.

25 Q So on the first page do you see this is an

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1 E-mail from World Compliance Corporations to Suzy Ramos

2 Corporations?

3 A Uh-huh.

4 Q Do you know what World Compliance Corporations

5 is?

6 A No.

7 Q Never heard of that?

8 A No -- well, no, I heard but probably I don't

9 have no idea what it is in a long time.

10 Q Do you know who Suzy Ramos is?

11 A Yes.

12 Q Who is Suzy Ramos?

13 A She work in the same place as Iris Vergara.

14 Q Iris Vergara, is she in the corporations group

15 at Mossack Fonseca?

16 A Yeah, the same as Suzy Ramos.

17 Q I see. Okay. So could you turn to the fourth

18 page of Exhibit 14, which confusingly has the number 1 at

19 the bottom.

20 A Oh, yeah, okay.

21 Q And it has the -- in the lower right corner it

22 says TRANSLATION MFCS 002132. Do you see that?

23 A Uh-huh.

24 Q Okay. You see at the top the E-mail is from

25 Mossack Fonseca & Company (corporations Nevada)?

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1 A Uh-huh.

2 Q And it's to MF Corporate Services Nevada. See

3 that?

4 A Yeah.

5 Q MF Corporate Services Nevada, that's you, right?

6 A Yes. MF Corporate Service Nevada is me.

7 Q So what is Mossack Fonseca & Company

8 (corporations Nevada)?

9 A This is the department of selling Nevada. This

10 is where Iris is.

11 Q That's where Iris is?

12 A Yeah. It's the department of sale of Mossack

13 Fonseca Nevada.

14 Q I see. So this is the sales group that sells

15 Nevada LLCs?

16 A Yes, sell Nevada. We only offer Nevada LLC, but

17 that's what they sell. They are in touch with me because

18 that's what they -- they are in charge to do.

19 Q That group may do other things too --

20 A Yeah, I don't know.

21 Q Let me finish.

22 One of the things they do is sell Nevada LLCs?

23 A Yes.

24 Q And that's where Iris --

25 A Vergara --

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1 Q -- Vergara works?

2 A -- Suzy Ramos and somebody else maybe. I don't

3 know.

4 Q Is Suzy Ramos still at Mossack Fonseca?

5 A Yes.

6 Q So in addition to getting requests from Iris

7 Vergara, you also sometimes get requests from Suzy Ramos?

8 A Yeah, because they help each other, one or the

9 other one.

10 Q Okay. You can go to Exhibit 15 now.

11 A So I keep going?

12 Q Yes. It's the next exhibit.

13 A So we're done with this one?

14 Q Yes.

15 A 15, here it is.

16 Q 15. Do you recognize Exhibit 15?

17 A I don't see it before, but here it is. Okay,

18 maybe I see it. I don't remember. Okay.

19 MR. WOODS: Is that a "yes" or a "no"?

20 THE WITNESS: No. I mean I don't understand the

21 question. If I recognize this document?

22 BY MR. HRANITZKY:

23 Q Have you seen this document before?

24 A I don't remember.

25 Q You don't remember.

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1 Do you know if MF Nevada produced this document
 2 in response to the subpoena?
 3 A Probably.
 4 Q You don't know as you sit here now?
 5 A I produce so many documents, I don't remember
 6 each one.
 7 Q Okay. You see it's from a woman named Monica
 8 Ycaza?
 9 A Uh-huh.
 10 Q Did I pronounce that right, Ycaza?
 11 A Yeah.
 12 Q Do you know Monica Ycaza?
 13 A I don't, but I see her name.
 14 Q I see. Have you ever interacted with Monica
 15 Ycaza?
 16 A No.
 17 Q No? Have you ever E-mailed with Monica Ycaza?
 18 A Maybe. I don't know. Maybe.
 19 Q Maybe?
 20 A She work in Peru.
 21 Q Okay. You say -- you see at the bottom it's
 22 signed "Monica, Mossfon Peru"?
 23 A Uh-huh.
 24 Q Do you know what Mossfon Peru is?
 25 A No.

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1 Q No?
 2 A No.
 3 Q But you've heard of it before?
 4 A I heard, yeah, the name. I heard but I don't
 5 know what it is.
 6 Q You don't know what it is, okay.
 7 Exhibit 16, do you recognize Exhibit 16?
 8 A Same thing on the other one. I see a document.
 9 Probably it's in the document I produced, but --
 10 Q You don't have a specific memory?
 11 A Specific memory, no.
 12 Q Do you see at the top it's an E-mail from Jost
 13 Dex in the Luxembourg rep office to you? Do you see
 14 that?
 15 A Oh, to me, yeah.
 16 Q Dated May 22nd, 2006?
 17 A Uh-huh.
 18 Q Who is Jost Dex?
 19 A Was the person work at the Luxembourg office for
 20 a long time, but in the beginning I don't know.
 21 Q Did you communicate from time to time with Jost
 22 Dex when he was at the Luxembourg --
 23 A Not very often.
 24 Q But sometimes?
 25 A Sometime when he need something.

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1 Q So sometimes you would get requests from Jost
 2 Dex?
 3 A Sometime in the past.
 4 Q And were the requests for -- to set up Nevada
 5 LLCs?
 6 A Uh-huh.
 7 Q For clients of the Mossack Fonseca Luxembourg
 8 office?
 9 A I believe so. I don't know. He request -- he's
 10 part of the same like the Panama office. They requested
 11 the name or something, yeah.
 12 Q So you're saying that he's part --
 13 A I don't know for which client, but I believe
 14 it's for the same client. He's part of the same office.
 15 Q So you mean he's part of Mossack Fonseca you're
 16 saying?
 17 A Yeah. Otherwise I can't answer.
 18 Q Okay. But he's in the Luxembourg representative
 19 office of Mossack Fonseca?
 20 A Uh-huh, I believe so.
 21 Q That's your understanding?
 22 A That's what I understand. I'm not sure.
 23 Q Okay. Do you see towards the bottom of this
 24 first page it says, "Dear Patricia, please proceed with
 25 the incorporation of a new LLC named Agroglob Equity,

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1 LLC"?
 2 A Yeah.
 3 MR. WOODS: Great name.
 4 BY MR. HRANITZKY:
 5 Q Do you know how the clients choose these names?
 6 A No idea, trust me, which I know they are very
 7 crazy names. Don't make sense to me many time, yeah.
 8 Q Okay. And then you see below it says they'd
 9 like it with the following features: Speedy
 10 incorporation service?
 11 A That mean expedite service, like I need to pay
 12 extra money at the Secretary of State for expedite
 13 service.
 14 Q And then does MF Nevada get paid an extra fee
 15 for doing expedition?
 16 A No, I don't think so. We only charge the
 17 expedite fee for Secretary of State. I don't know.
 18 Myself, no, we don't. We just charge an extra of the
 19 Secretary of State. That's what I understand what they
 20 say.
 21 Q Then it says the manager is Aldyne?
 22 A Uh-huh.
 23 Q And then the member is Gairns?
 24 A Uh-huh.
 25 Q So Aldyne serves as the manager for many --

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1 A Yeah.

2 Q -- many Nevada LLCs for which MF Nevada is the

3 registered agent; right?

4 A Uh-huh.

5 Q Do you know why?

6 A I don't know why, but I have a common sense.

7 It's a nominee service, so they use it for many company

8 with no -- no specific reason.

9 Q When you say it's nominee services, can you

10 explain what you mean by that?

11 A Yeah. They use a nominee service in order to

12 expedite the document to be sign here or incorporate. I

13 told you in the past I was director of one these, and

14 that's the only reason they use nominee service.

15 Q I'm sorry. I'm just -- you probably did answer

16 this before. I'm just not completely understanding.

17 So you say that they use Aldyne --

18 A Aldyne.

19 Q -- as a manager because you were the assistant

20 secretary for Aldyne?

21 A No, no. They use a nominee services,

22 MF Corporate. Mossack Fonseca offer to the client, and

23 in our contract we supposed to serve it as a signature.

24 I sign for them in order to expedite the process, and I

25 think at that time was the nominee service for many

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1 entities.

2 Q I see. So it was just a --

3 A It's not like because Aldyne is a beautiful

4 name, no. Aldyne was the manager for many entities.

5 Q When you say "nominee services," just explain to

6 me again what you mean by that.

7 A Nominee service is a service that you use in

8 order to expedite the documentation. If I'm a director

9 or secretary of this, I can sign document here quickly

10 and legalize and I can send the company more quick then.

11 Q So if I understand what you're saying, by making

12 Aldyne the member, because you used to be the secretary

13 for Aldyne --

14 A Uh-huh, yes.

15 Q -- you could then sign documents on behalf of

16 Aldyne?

17 A Yeah, like the annual list.

18 Q So that made the process of setting up the

19 Nevada LLC --

20 A Quick.

21 Q -- smoother and quicker?

22 A Uh-huh.

23 Q Is it your understanding that that's the only

24 reason that Aldyne was designated as --

25 A That's what I get explained.

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1 Q Just let me finish.
 2 Is it your understanding --
 3 A Yeah.
 4 Q -- that that's the only reason why Aldyne was
 5 chosen as the manager for many of these Nevada LLCs?
 6 A (Nods head.)
 7 MR. WOODS: Is that a "yes"?
 8 THE WITNESS: Yes, that's a yes.
 9 BY MR. HRANITZKY:
 10 Q You're no longer the assistant secretary for
 11 Aldyne?
 12 A No, I'm not.
 13 Q Do you have any position with Aldyne now?
 14 A No.
 15 Q Is Aldyne used as the manager for new Nevada
 16 LLCs that you set up through MF Nevada?
 17 A No.
 18 Q No?
 19 A That I see, no.
 20 Q Is there a new entity that you're the secretary
 21 of --
 22 A No.
 23 Q -- that does that?
 24 A No.
 25 Q No?

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1 A No.
 2 Q Is there any entity that frequently is
 3 designated as the manager for new Nevada LLCs that you
 4 set up?
 5 A No, I'm not sure. They're all different kind,
 6 no. In the present you're asking, now?
 7 Q In the present, yes.
 8 A No. Different kind.
 9 Q It's always different names?
 10 A Different name.
 11 Q Never -- the same name is never used --
 12 A No.
 13 Q -- twice?
 14 A No.
 15 Q As far as you know?
 16 A Well, maybe twice if it's the same client, but I
 17 don't remember that.
 18 Q I see. But the practice of sort of using a
 19 placeholder manager --
 20 A For many companies?
 21 Q Yes.
 22 A No.
 23 Q That's not done anymore?
 24 A No.
 25 Q What is Galrns Limited?

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1 A I think -- I don't know. It's another company,
 2 but I don't know anything about it.
 3 Q Did you -- have you ever had any position with
 4 Gairns Limited?
 5 A I don't remember. I don't know. Maybe, but I'm
 6 not sure. I don't remember sign anything for Gairns.
 7 Q How long were you assistant secretary of Aldyne
 8 Limited?
 9 A I don't know. The only thing I remember is my
 10 resignation was in 2013, June, so that's all I remember.
 11 Q Okay. Did you ever interact with anyone else at
 12 Aldyne --
 13 A No.
 14 Q -- when you were the assistant -- just let me
 15 finish.
 16 When you were the assistant secretary, you never
 17 interacted with anyone else at Aldyne?
 18 A No.
 19 Q No?
 20 A No.
 21 Q Did that seem strange to you at all?
 22 A No, they don't sound strange because I don't
 23 have to interact with anybody.
 24 Q All you do is just sign on behalf of Aldyne?
 25 A That's the contract of ME. I have to just sign

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1 the document. There are -- that's the service we
 2 provide.
 3 Q Did you ever -- so you never undertook any kind
 4 of investigation to satisfy yourself that Aldyne wasn't
 5 involved in some kind of criminal activity or wrongdoing?
 6 A Well, the only thing I know about Aldyne, it
 7 wasn't a company incorporated as a shell, because I see
 8 the address and I never thought it will be in any bad
 9 activity.
 10 Q You've never heard of Aldyne being investigated
 11 criminally by criminal prosecutors in Argentina or
 12 elsewhere?
 13 A No, not until now, not until -- I will say until
 14 I received the subpoena in August 2013.
 15 Q So it's only because of the litigation --
 16 A Yeah.
 17 Q -- involving -- just let me finish.
 18 It wasn't until the litigation involving my
 19 client that you became aware --
 20 A Uh-huh.
 21 Q -- that Aldyne was being investigated --
 22 A Yeah.
 23 Q -- by prosecutors in Argentina?
 24 A Yes.
 25 Q Okay. And have you ever interacted or

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1 communicated with anyone else at Cairns?

2 A No.

3 Q Could you go to the second page of Exhibit 16.

4 Do you see in the middle there's an E-mail to Mr. Dex and

5 it's signed Gabor Kacsos, K-a-c-s-o-h, from Experta

6 Corporate and Trust Services?

7 A Uh-huh.

8 Q Have you ever heard of Experta Corporate and

9 Trust Services?

10 A Never. I just pay attention this moment.

11 Never.

12 Q Do they appear to be a client of Mossack

13 Fonseca?

14 A Look like it's a client there.

15 Q Okay. Now, read down below. You see at the

16 bottom of the page it says, "Please be advised that we do

17 not have any company available in our office at this

18 time. However, the following companies are from the

19 stock of our Nevada office," right, and this is an E-mail

20 from Jost Dex.

21 A "Please be advised" -- okay, I get it.

22 Q This is an E-mail from Jost Dex to this person

23 at Experta-Lux.

24 A Uh-huh.

25 Q And he says they don't have any companies

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1 available in their office but the following companies are

2 available from the stock in the Nevada office and it

3 lists two, Exton International, LLC and Everina --

4 A Everina.

5 Q -- Everina Holdings Limited?

6 A Uh-huh.

7 Q Does this mean that Exton International and

8 Everina Holdings were on the shelf at MF Nevada?

9 A Probably.

10 Q Okay. Just waiting for somebody to buy them?

11 A Uh-huh.

12 Q Do you know who chooses the names for the

13 entities that are sitting on the shelf at MF Nevada?

14 A No. I only check the request, what is the name

15 available and how they look. Some one I try to make it

16 more make sense, but no, nothing is specific. I think go

17 by the ABC, like mix name. Nothing is special.

18 Q Okay. So I'm just -- I'm not sure I understand

19 your answer.

20 Are you saying you don't choose the names --

21 A No, I don't choose.

22 Q Let me just finish.

23 You don't choose the names of the companies that

24 you keep on the shelf at MF Nevada?

25 A Uh-huh.

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1 Q Do you know who chooses those names?

2 A Probably the sale department.

3 Q At Mossack Fonseca?

4 A The Iris and Suzy, they propose some name and I

5 fix it because sometimes the name is too long and nobody

6 can see it in their document, so I recommend shorter.

7 Q But you never say, "Oh, come on, Iris. This is

8 a stupid name"?

9 A Well, I say every day this is a stupid long

10 name, but -- well, but if the client like it --

11 Q Well, but this is before the client buys it;

12 right?

13 A Well, but I think the marketing department, they

14 study what name they like it more, like E, B. Myself, I

15 check the people with double Y. They like it more than

16 other letters, so it's interesting.

17 Q Do they do focus groups and ask people what

18 company names they like best?

19 A Maybe. You know, marketing is for everything.

20 You never know.

21 Q It's a big business.

22 Okay. Let's move to Exhibit No. 17.

23 A Oh, I'm lost.

24 Q 17.

25 A Oh, 17, here.

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1 Q Have you seen Exhibit 17 before?

2 A Uh-huh.

3 Q Okay. At the top, this is an E-mail from

4 Mossack Fonseca & Company (corporations Nevada) to

5 Mossack Fonseca & Company Uruguay and there's a copy to

6 you. Do you see that?

7 A Uh-huh.

8 Q And it's signed by Iris Vergara?

9 A Vergara.

10 Q Do you know what Mossack Fonseca Uruguay is?

11 A I believe it's an office there, but that's all I

12 know.

13 Q An office of Mossack Fonseca in Uruguay?

14 A Uh-huh.

15 Q Do you sometimes receive E-mails from Mossack

16 Fonseca Uruguay?

17 A No, not very often.

18 Q But occasionally?

19 A Well, like you say this one, this one is like a

20 copy for some. I get copy of the E-mail, not directly

21 from them.

22 Q But do you ever get requests to set up Nevada

23 LLCs for clients of the Mossack Fonseca Uruguay office?

24 A Not direct to me.

25 Q But this is a request that's coming through Iris

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1 for a Mossack Fonseca Uruguay client; right?

2 A Uh-huh.

3 Q Is that "yes"?

4 A Yes.

5 Q You agree?

6 A I believe so.

7 Q So occasionally you do get these kinds of

8 requests for clients of Uruguay; right?

9 A Indirectly, yeah.

10 Q Indirectly through Iris?

11 A Uh-huh, through Iris.

12 Q You see that there's a number of fees listed?

13 A Uh-huh.

14 Q For example, under the paragraph numbered 1, you

15 see "The cost is as follows," and then the first item is

16 "our fee" --

17 A Uh-huh.

18 Q -- \$175?

19 A Uh-huh.

20 Q Does that go to MF Nevada or does that go to

21 Mossack Fonseca?

22 A Mossack Fonseca. We don't touch any of this.

23 That's completely different amount that we charge. This

24 is different.

25 Q I see.

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1 A We don't deal with the quote to them, no.

2 Q Now go to the second page. Do you see this is

3 an E-mail from Lorena Miranda?

4 A Uh-huh.

5 Q And she appears to be a lawyer; right?

6 A I don't know.

7 Q Well, it says "licda."

8 A Licenciada.

9 Q Licenciada, doesn't that mean lawyer?

10 A Yeah, probably. Don't mean -- it could be a

11 lawyer, but it's a -- I don't know. In Latin American I

12 think they call licenciada any people who are from

13 university I believe. I don't know.

14 Q Okay. So you don't know?

15 A Yeah.

16 Q You don't know if Lorena is a lawyer?

17 A No, I don't have no idea.

18 Q But this is an E-mail that she is sending to you

19 and to Iris --

20 A Uh-huh.

21 Q -- right?

22 A Uh-huh.

23 Q Saying, "Please address the client's question

24 and send your comments. Thank you." You see that?

25 A Yes.

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1 Q So this is a request that's coming to you from
 2 Uruguay. It's going to Iris at the same time, but
 3 Uruguay is making a request to you directly to address
 4 the client's question; right?
 5 A Uh-huh.
 6 Q Did you address the client's question?
 7 A Probably not, because I don't allow to respond
 8 directly. Probably I give whatever answer is to Iris and
 9 Iris respond. It's all depend on request.
 10 Q Okay. Now could you go two pages -- two more
 11 pages. Now we're on the page TRANSLATION MFCS 000902.
 12 A Oh, 902.
 13 Q See that?
 14 A Uh-huh.
 15 Q This is an E-mail from Mossack Fonseca
 16 Corporations Nevada to Mossack Fonseca Uruguay.
 17 A Uh-huh.
 18 Q Do you see that?
 19 A Uh-huh.
 20 Q All right. And it's signed by someone named
 21 Edison Teano.
 22 A Tee-an-o.
 23 Q Teano. Who is Edison Teano?
 24 A It's a lawyer in Panama.
 25 Q He works at Mossack & Fonseca in Panama?

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1 A I don't know. I think so.
 2 Q Okay. And then do you know who Odile is? This
 3 E-mail says at the top, "Dear Odile." Do you see that?
 4 A No, I don't know. Probably he work at the
 5 Uruguay office, but I don't know either.
 6 Q Okay. Go to Exhibit -- did we mark 18?
 7 A So we're going to -- yes, okay.
 8 Q Now I'd like you to turn to the very last page
 9 of Exhibit 18. It has the number MFCS 002229 at the
 10 bottom. Do you see that?
 11 A You're saying the last page?
 12 Q The last page.
 13 A Of the 18?
 14 Q Of 18. It has MFCS --
 15 A Yeah, 2229.
 16 Q -- 002229. Do you see that?
 17 A Uh-huh.
 18 Q This is an E-mail from Miguel Diaz at Mossfon
 19 Geneva to you. Do you see that?
 20 A Uh-huh.
 21 Q Who is Miguel Diaz?
 22 A I don't know. Like I say, they have so many
 23 names I don't recall, but --
 24 Q But here Miguel Diaz is sending you an E-mail.
 25 A Yeah.

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1 Q He appears to work at Mossack Fonseca in Geneva.
 2 A Uh-huh.
 3 Q And he's asking you about setting up a Nevada
 4 company called Easter International for a client of
 5 Mossack Fonseca's Geneva office; correct?
 6 A Well, they ask me to identify the validity,
 7 authenticity, of the business license.
 8 Q So it's not -- this isn't to set up the company;
 9 it's to --
 10 A No.
 11 Q You're being asked to look for some information
 12 about this company?
 13 A No. I understand was checking the business
 14 license, if the business license -- they can be legalized
 15 or something from official company -- from official
 16 registration, meaning Secretary of State.
 17 Q So can you explain, what does that mean, the
 18 validity of the business license? What does that mean?
 19 A They want to know probably that the business
 20 license -- what year is this, 2013?
 21 Q '13.
 22 A They probably need to prove that the business
 23 license at Secretary of State extend for each company;
 24 they can be legalized, yeah.
 25 Q Is this --

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1 A Authenticity, if you can authenticate the
 2 document, ask for apostille. Authentication of document
 3 is when you get any paper from here and I want to show
 4 you in another country, validate; and the only way you do
 5 it is to go to Secretary of State and apostille to
 6 certify for that. That's what I understand here what is
 7 they try to say.
 8 Q I see. So they're asking you to go to the
 9 Secretary of State and --
 10 A And --
 11 Q Hold on. Just let me finish.
 12 -- and get an apostilled copy of the business
 13 license of this company?
 14 A I don't know if they say. They ask me if it's
 15 possible to authentication of this document. That's what
 16 I understand.
 17 Q They're asking you if it's possible to obtain --
 18 A To obtain.
 19 Q -- an authenticated document?
 20 A Of the business license.
 21 Q Is Easter International a Nevada LLC for which
 22 MF Nevada serves as registered agent?
 23 A At this time I can't answer it because I don't
 24 know. Maybe, yes, but I don't know. I need to go and
 25 check my list.

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1 Q If it wasn't, do you know why Miguel Diaz would
2 have been asking you this question?
3 A Because probably say it's the way it go to me;
4 but if it's not, probably I don't do it.
5 Q Well, do you remember if you did or not?
6 A No, I don't remember. I just remember -- I mean
7 I just see this now. I don't have no idea about it
8 before. Probably I don't recollect memory to this
9 question.
10 Q So you don't remember, as you sit here now,
11 being asked by Miguel Diaz the question in this E-mail?
12 A Yes, I don't.
13 Q And you also don't remember what you did --
14 A I don't remember if I did it or I don't did it,
15 if I answer or I don't answer, no.
16 Q Okay. And you don't remember whether Easter
17 International, LLC is a company for which MF Nevada is a
18 registered agent?
19 A I have many companies, okay? I don't remember
20 if this one is in my list. Probably was and now it's
21 not, so I don't remember.
22 Q Okay. If it was, just assuming that it was,
23 would you have -- do you think you would have given
24 Miguel Diaz the information that he was asking for?
25 A Of course I will give the information and I will

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1 check if the company is in good standing before.
2 Q So is that part of your responsibility?
3 A My work, yeah, because the business license --
4 you can't obtain a business license if the company is not
5 good standing. Secretary of State is not going to give
6 me a copy if the company don't have current.
7 Q But for companies where MF Nevada is the
8 registered agent, is responding to inquiries like this
9 part of what MF Nevada is contractually obligated to
10 do --
11 A Yes.
12 Q -- for Mossack Fonseca?
13 A Yes. That's part of the service.
14 Q Okay. So now if you could go to Exhibit 19, so
15 could you take a look at Exhibit 19.
16 A Uh-huh.
17 Q Have you seen Exhibit 19 before?
18 A Not until now. It's a long-time document, so I
19 don't know.
20 Q You see in the second -- towards the bottom of
21 the first page --
22 A Uh-huh.
23 Q -- there's an E-mail from Monica Yeaza from the
24 Peru representative office --
25 A Uh-huh.

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1 Q -- to MF Corporate Services Nevada and to
 2 Mossack Fonseca & Company (corporations Nevada)? Do you
 3 see that?
 4 A Uh-huh. Let me see where -- oh, yeah, copy to
 5 me, yeah, MF Corporate Services. I see it, copy to me.
 6 Q Actually I'm asking you -- I'm not asking you to
 7 look at the E-mail at the top of the page.
 8 A Oh.
 9 Q I'm asking you to look at the E-mail towards the
 10 bottom of the page. You see it's an E-mail from Monica
 11 Ycaza to MF Corporate Services Nevada and to Mossack
 12 Fonseca & Company (corporations Nevada) dated
 13 October 29th, 2007 at 12:30 p.m.?
 14 A Okay.
 15 Q You see that?
 16 A Uh-huh.
 17 Q So this is an E-mail that Monica Ycaza from the
 18 Peru representative office is sending to you and to the
 19 Nevada marketing department at Mossack Fonseca.
 20 A Uh-huh.
 21 Q Right?
 22 A Yes.
 23 Q And in this E-mail Ms. Ycaza is telling you that
 24 a client wants to incorporate a company called Permeal
 25 Investment Limited. Do you see that?

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1 A Uh-huh.
 2 Q And it's an expedited request. Do you see that?
 3 They want it ASAP?
 4 A Yeah.
 5 Q Okay. So you said before during your deposition
 6 that you didn't recall ever getting any requests from
 7 Monica Ycaza in the Peru representative office. Does
 8 this refresh your recollection that sometimes you did?
 9 A Sometime I did, but sometime I -- like you see,
 10 I get copy from the E-mails, from the back E-mails, and I
 11 don't supposed to respond because the sale department
 12 need to deal with that so it's only one hand go to
 13 answer; but I received sometime, yes.
 14 Q Okay. So you wouldn't respond to Ms. Ycaza, but
 15 sometimes you'd get requests like this from Ms. Ycaza?
 16 A Uh-huh.
 17 Q Is that -- sorry -- just "yes"?
 18 A Yes.
 19 Q All right. Do you see again in that E-mail
 20 towards the bottom of the first page it says -- Ms. Ycaza
 21 says, "Can we also make Murriel with Aldyne and the other
 22 two with Plascot"? Do you see that?
 23 A Yes.
 24 Q Do you know why she would want to do that?
 25 A I don't know.

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1 Q No idea?

2 A No idea. She choose what she want.

3 Q Okay. Could you go to the page that at the

4 bottom says TRANSLATION MFCS 006582.

5 A Uh-huh.

6 Q Are you there?

7 A 6582?

8 Q Yes.

9 A Okay, I am.

10 Q You see the E-mail that begins in the middle

11 from Mossack & Fonseca (corporations Nevada) to Ms. Ycaza

12 at Peru representative office with a copy to Mossack &

13 Fonseca Peru representative and to you? Do you see that?

14 A Yeah. I'm in the copy of the E-mail.

15 Q Okay. And in this E-mail Iris Vergara asks

16 Monica Ycaza -- or tells Monica Ycaza that, first, that

17 there's two companies, two LLCs, on the shelf at Mossack

18 Fonseca Peru; right?

19 A Uh-huh.

20 Q Okay. And then in the next paragraph it says

21 there's another company which was incorporated for Peru

22 but was sent to Panama. Do you see that?

23 A Uh-huh.

24 Q What does that mean, it was incorporated for

25 Peru but it was sent to Panama?

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1 A I don't manage the shelf stock. I incorporate

2 my shelf stock, but the client do it; Mossack Fonseca do

3 it. So I don't have no control about that, so I can't

4 answer that question.

5 Q You don't know?

6 A I don't have no control of that.

7 Q And then in the next paragraph it says, "I am

8 also attaching our listing of available LLCs in

9 Panama" -- strike that. Forget I asked that.

10 When an LLC is created to be put on the shelf,

11 does it have a manager or member?

12 A (Nods head.)

13 Q "Yes"?

14 A Manager.

15 Q It has a manager. Does it have any member?

16 A No. I mean I don't do the document. Probably

17 they have, but I don't do the document. I incorporate it

18 with a manager and I pack it and I send it to Panama. I

19 keep copies on my shelf, but I send all the companies to

20 Panama. They can sell it at any time. I don't sell

21 anything here myself.

22 Q I see. So it has a -- you know it has a

23 manager --

24 A Yeah. Otherwise I can't incorporate.

25 Q -- when you incorporate it. You send it to

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1 Panama. Maybe Panama designates a member. You don't
 2 know?
 3 A I don't know.
 4 Q But it sits on the shelf of stock until it gets
 5 sold?
 6 A Until it gets sold, yeah.
 7 Q Okay. Now if you could turn to the page that
 8 says at the bottom TRANSLATION MFCS 006583.
 9 A Oh, 83, okay.
 10 Q 83. Do you see the last E-mail on that page is
 11 from Monica Ycaza to MF Corp. and there's a copy to
 12 Nevada-Panama office and Peru@Mossfon.com? Do you see
 13 that?
 14 A You're talking the last E-mail?
 15 Q The last E-mail, yes.
 16 A From Monica Ycaza to MF Corp., me, and copy to
 17 Nevada-Panama.
 18 Q And MF Corp. is you, right?
 19 A Yes.
 20 Q And Nevada-PanamaOffice@Mossfon.com, that's
 21 Iris, right?
 22 A Yes.
 23 Q And then Peru@Mossfon.com, that's the Peru
 24 representative office?
 25 A Uh-huh, I believe so. I don't know.

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1 Q Okay. So MF Nevada doesn't use the Mossfon.com
 2 domain name, right? It does not?
 3 A No. We don't have -- no. We're a different
 4 company.
 5 Q Right. But the Peru representative office does
 6 and the Florida representative office does. Do you know
 7 if there's any other Mossack Fonseca representative
 8 offices that have their own domain name besides Nevada?
 9 A I don't know. I don't have any idea about it.
 10 I only have about my domain name, MF Corporate Services.
 11 Q Do you know why Nevada has its own domain name
 12 and the others don't?
 13 A Because we are a different company.
 14 Q Whereas the others are not separately
 15 incorporated?
 16 A Probably not.
 17 Q Does Wyoming have its own domain name?
 18 A No. They have the same us because it's part of
 19 us, like mfcorpsew.com. It's Wyoming mfcorpsew.com.
 20 Q So MF Nevada and MF Wyoming are the same
 21 company?
 22 A No, not the same.
 23 Q No?
 24 A They are -- I don't know how it's called.
 25 MR. WOODS: Use the translator.

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1 THE WITNESS: (Through the interpreter) A
2 subsidiary.
3 BY MR. HRANITZKY:
4 Q So MF Wyoming is a subsidiary of MF Nevada?
5 A Yes.
6 Q Is MF Wyoming a wholly owned subsidiary of
7 MF Nevada, if you know?
8 MR. WOODS: Do you understand the question?
9 THE WITNESS: No, I don't understand the question.
10 THE INTERPRETER: Could you repeat the question.
11 MR. HRANITZKY: Wholly owned subsidiary, a hundred
12 percent owned by.
13 Q Is MF Wyoming 100 percent owned by MF Nevada?
14 A I understand, yes, but I'm not sure. So I don't
15 know.
16 Q Okay. Have you ever seen any of the corporate
17 documents from MF Wyoming, the organization documents?
18 A The Article of Incorporation only, the signed
19 corporate, but I don't know the rest.
20 Q Who is the manager of MF Wyoming?
21 A MF Nevada.
22 Q Okay. And --
23 A And I sign in behalf.
24 Q And who are the members of MF Wyoming?
25 MR. WOODS: You went over that, right?

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1 MR. HRANITZKY: No. Wyoming we're talking about.
2 MR. WOODS: Right. You asked if it's a hundred
3 percent subsidiary.
4 MR. HRANITZKY: Well, maybe it wasn't obvious to me
5 that --
6 MR. WOODS: That it's not the same thing?
7 Okay. Well, if you know the answer, you can
8 answer.
9 THE WITNESS: I believe -- I'm not sure --
10 MF Corporate Service Nevada is the manager and I can sign
11 on behalf and MF Corporate Services Nevada is the member.
12 I'm not sure.
13 MR. HRANITZKY: Okay. Why don't we take a short
14 break.
15 (Brief recess taken.)
16 (Plaintiff's Exhibits 22 through 27 were marked
17 for identification by the Certified Court Reporter.)
18 BY MR. HRANITZKY:
19 Q So, Miss Amunategui, I'd like you to look at the
20 document that's been marked as Exhibit 22.
21 A Uh-huh.
22 Q Do you recognize this document?
23 A I recognize the E-mail.
24 Q Okay. So do you see your signature on one of
25 the E-mails here?

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1 A Uh-huh.
 2 Q It's an E-mail from you to Odile Frederick?
 3 A Uh-huh.
 4 Q And to Mossack & Fonseca (corporations Nevada),
 5 which is Iris?
 6 A Iris Vergara, yes.
 7 Q Do you recall I asked you before if you ever
 8 communicated with Odile in the Uruguay office? Do you
 9 recall that?
 10 A No, but I see the E-mail; and sometimes happen
 11 with the company, when they looking for a package that I
 12 send it, the office would call me to give me again the
 13 number, and I'm hundred percent get it in the mail
 14 because they don't receive it right away. So that happen
 15 sometime. They contact to refer to the DHL number,
 16 whatever it is.
 17 Q But this was a DHL package you would have --
 18 would you have sent this to Panama or to Uruguay?
 19 A To send it to -- I don't remember.
 20 Q You don't remember, but sometimes do you send
 21 DHL packages to Uruguay?
 22 A Yes. I say, I think in the beginning, sometime
 23 I send the package straight to Panama or whatever address
 24 Panama indicates to send it. If I send it to Uruguay,
 25 it's because Panama want the package go there and then

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1 they go back again. Some document need to be rush that
 2 place.
 3 Q When you send it to Uruguay, do you send it to
 4 the Mossack Fonseca Uruguay office or do you --
 5 A Normally, yes. That's the only address I have.
 6 Q Sometimes do you send packages directly to the
 7 Mossack Fonseca Peru office?
 8 A Sometime, yeah, if they request it.
 9 Q Have you ever sent packages to the Mossack
 10 Fonseca Miami office?
 11 A No.
 12 Q No.
 13 A No. I don't remember, no.
 14 Q So Exhibit 23, so the next document --
 15 A Oh, okay.
 16 Q -- this is an E-mail from Edison Teano.
 17 A Tee-an-o.
 18 Q Teano, sorry.
 19 A It's okay.
 20 Q And he's in the marketing office at Mossack
 21 Fonseca, is that right?
 22 A I don't know where he is. I know he's an
 23 attorney, but I don't know where he is.
 24 Q He's an attorney?
 25 A Uh-huh.

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1 Q But you see at the top it says it's from MF &
 2 Company - Corporations (Nevada). Do you see that?
 3 A From in the top?
 4 Q Yes.
 5 A Yeah.
 6 Q Okay.
 7 A At that time --
 8 Q That's the E-mail you sometimes use for Iris
 9 too, right?
 10 A Sometime he work in that section I believe.
 11 Q But he's a lawyer?
 12 A He's a lawyer, yes. I know he's a lawyer.
 13 Q Okay. Do you know if the E-mail address
 14 Nevada-Panamaoffice@mosson.com -- is that an E-mail that
 15 goes to several people or is it just -- does it just go
 16 to one person?
 17 A I don't know. That's the only E-mail I use, but
 18 I don't know if it go to several people or only one.
 19 That's something I don't know.
 20 Q But we've seen from the documents that several
 21 people use that E-mail address, right?
 22 A Right, but I don't know.
 23 Q But we've seen from the documents that several
 24 people do?
 25 A Uh-huh.

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1 Q "Yes"?
 2 A Yes.
 3 Q Do you get E-mail when it goes to that E-mail
 4 address? Are you copied when it goes to that E-mail
 5 address?
 6 A No, I don't copy. Maybe somebody copy from that
 7 E-mail address, yeah, but I don't copy.
 8 Q If that's a shared E-mail address, you're not
 9 one of the people that it's shared with. That's what
 10 you're saying?
 11 A Okay. If I have to communicate with Iris, I use
 12 that E-mail.
 13 Q Okay. But if somebody sends an E-mail to that
 14 E-mail address, you don't get --
 15 A Not always get. If they put me there --
 16 sometime they copy something -- I can't control.
 17 Q I see, okay. Could you go in the same exhibit
 18 to the page MFCS 005311.
 19 A Okay.
 20 Q Do you see at the top this is an E-mail from
 21 Jost Dex to you? Do you see that?
 22 A Uh-huh.
 23 Q So is this another instance where Jost Dex is
 24 asking you a question, on behalf of one of his clients,
 25 about Nevada LLCs?

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1 A Yes. Sometime I get this E-mail when they don't
2 have the answer right away from the other office.

3 Q And when you get an E-mail like this from Jost
4 Dex, do you usually respond to it?

5 A Normally not.

6 Q You just ignore it?

7 A No, not ignore. Probably I forward or I make a
8 phone call and I call Iris, somebody in the department,
9 and say, "Please taking care. This person needs some
10 help or need respond to E-mail."

11 Q Okay. Because you're not supposed to respond
12 directly to Jost?

13 A I'm not involved on the entire rest of the
14 marketing thing. I don't have to deal with them; but
15 sometime for better services I answer, I will respond
16 right away, but I call the people to respond.

17 Q Okay.

18 A It's not my job to respond though.

19 Q It's not your job to respond to Jost?

20 A Yes. 

21 Q Could you now in the same exhibit go to the page
22 MFCS 005316.

23 A Okay.

24 Q Do you see at the top it's an E-mail from Jost
25 Dex --

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1 A Yes.

2 Q -- to you and cc: PA Nevada department? Do you
3 see that?

4 A In the beginning you say?

5 Q At the top.

6 A Yeah.

7 Q It's an E-mail dated Monday November 22, 2004 at
8 6:46 a.m. From Jost Dex to you with a cc to PA Nevada
9 department. Do you see that?

10 A Uh-huh.

11 Q Who is PA Nevada department?

12 A I don't know. This is the first time I see that
13 E-mail.

14 Q Well, it's not the first time you've seen it,
15 but it's the first time you've seen it in a long time?

16 A Yeah, it's a long time. I didn't pay attention
17 to the cc copy; but "PA," I don't know what it is.

18 Q Could it be Power of Attorney?

19 A No. I think sounds like a more Panama-Nevada
20 department or something.

21 It's my name but it's not my E-mail, so --

22 Q Well, it was sent to you though, right?

23 A The only address I have it for many years is

24 MF Corporate Service Nevada. I don't have any other. I
25 don't have any other.

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1 Q But this was sent to you, right, because it
 2 says --
 3 A Yeah, but they sent --
 4 Q -- "Dear Patricia."
 5 A But the top is for something else.
 6 Q Right. I'm just talking about "to," the "to."
 7 A Oh, I thought you were talking about the top.
 8 Q So this went to you and it was copied to
 9 PA Nevada department, whatever that is?
 10 A Yeah, uh-huh.
 11 Q Okay. We can go to Exhibit 24.
 12 MR. WOODS: It's the next document, Patricia. We're
 13 done with that one.
 14 THE WITNESS: Okay. We're done with this one?
 15 MR. HRANITZKY: Yes.
 16 Q On this one I'd like you to go to the page that
 17 says at the bottom TRANSLATION MFCS 006489.
 18 A Okay.
 19 Q Now, you see at the bottom there's an E-mail
 20 from Edison Teano?
 21 A The bottom or the beginning?
 22 Q No. This is at the bottom of the page called
 23 TRANSLATION MFCS 006489, the E-mail that begins at the
 24 bottom of that page. See that?
 25 MR. WOODS: But it continues to the next page.

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1 MR. HRANITZKY: And continues to the next page.
 2 THE WITNESS: Oh, okay. I see that, okay.
 3 BY MR. HRANITZKY:
 4 Q See what I'm talking about?
 5 A Yeah.
 6 Q And it's an E-mail from Edison Teano to Odile in
 7 the Uruguay office.
 8 A Uh-huh.
 9 Q See that?
 10 A Uh-huh.
 11 Q And it begins, "Dear Odile, as we do each year,
 12 we are organizing the incorporation of reserves for our
 13 various jurisdictions. We are pleased to inform you that
 14 the partners have approved the following stock for your
 15 office for 2006 as listed below," and then you see
 16 there's a little chart?
 17 A Uh-huh.
 18 Q It says -- it lists the jurisdiction, the stock
 19 approved, and the stock for the beginning of the year.
 20 Do you see that?
 21 A Uh-huh.
 22 Q And then it lists -- first it lists Samoa and
 23 there's one -- the stock approved is 1 and the stock for
 24 the beginning of the year is 1, and then it lists Bahamas
 25 and then Seychelles, Panama, Nevada and Uruguay. Do you

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1 see that?

2 A Uh-huh.

3 Q And you see for Nevada -- which is MF Nevada;

4 right?

5 A Uh-huh.

6 Q It lists -- was that a "yes"?

7 A Yes.

8 Q Okay. It lists stock approved, 3, and stock for

9 the beginning of the year, 2. Do you see that?

10 A (Nods head.)

11 Q What does that mean?

12 A I don't have no idea what it can mean because I

13 don't handle this. I never understand this. No, I don't

14 know.

15 Q Is it a reference to the number of companies

16 that you have on the shelf?

17 A Probably but, no, I don't think it's -- I don't

18 know what it is. I don't know. It's some language they

19 talking about I don't understand.

20 Q All right. Well, see, it says -- let's go back

21 to the beginning again. "As we do each year, we are

22 organizing corporation reserves for our various

23 jurisdictions. We are pleased to inform you that the

24 partners have approved the following stock for your

25 office for 2006 as listed below."

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1 A This is from me to Odile? No.

2 Q No, I realize this is not an E-mail to you.

3 A Yeah. This is a conversation for them.

4 Q I'm asking you if this helps you to understand

5 what Edison is talking about when he refers to the stock

6 of reserves.

7 A I don't know. It's hard to understand. I don't

8 know if they talking about all these jurisdictions that

9 incorporate in that jurisdiction or a company they want

10 to have. I don't have no idea. I don't know. Very

11 confusing.

12 Q If you don't know, then we can just move on.

13 A Yeah, I don't know.

14 Q Let's move on.

15 So Exhibit 25, you see Exhibit 25? In the

16 middle there's an E-mail from Morelia Jaspe in the

17 Venezuela office to MF & Company - Corporations (Panama).

18 Do you see that?

19 A Uh-huh.

20 Q And in this Ms. Jaspe asks Verna at MF &

21 Company - Corporations, "Please, we urgently need two

22 Panamanian companies for the year 2003. A client needs

23 them with utmost urgency." Do you see that?

24 A Uh-huh.

25 Q And the E-mail is dated November 2004.

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1 Do you ever receive requests from Panama for
 2 companies that were created some year in the past?
 3 A Say it again. I'm sorry, I don't understand the
 4 question.
 5 Q Sure.
 6 Do you ever receive requests from Mossack
 7 Fonseca in Panama for a Nevada LLC that was created in
 8 some specific year in the past?
 9 A Not that I know of.
 10 Q You don't recall that ever happening?
 11 A When we get requests company for shell, they
 12 only ask for the name and how many we have and we inform
 13 information, but not actually looking for company on
 14 specific date. That's what you try to tell me, no, date?
 15 Q Yes, that's what I'm asking.
 16 A No, not can I recall.
 17 Q You get requests for a particular company on the
 18 shelf?
 19 A Yes.
 20 Q But you don't get requests for a company on the
 21 shelf that was created in a specific year?
 22 A No.
 23 Q That's what you're saying?
 24 A That I cannot recall.
 25 Q So you don't recall ever getting any requests --

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1 A Maybe, but I don't remember.
 2 Q You don't recall getting any requests like this?
 3 A This is the first time I saw this name.
 4 Q Well, you weren't copied on it, so it didn't go
 5 to you. I'm just asking if you ever got a request like
 6 this.
 7 A No.
 8 Q Okay. Let's move to Exhibit 26. Exhibit 26,
 9 you see this is an E-mail from Iris Vergara to you dated
 10 June 10th, 2008 and it attaches a Power of Attorney and
 11 Resolution. Do you see that?
 12 A Attached -- yeah, okay.
 13 Q Okay. And then you see -- if you flip past
 14 this, do you see that there's a --
 15 A Oh, here it is.
 16 Q -- Power of Attorney that's attached?
 17 A Uh-huh, uh-huh.
 18 Q And at the end of the Power of Attorney it says
 19 signed by you, deputy secretary on behalf of Aldyne.
 20 A Uh-huh.
 21 Q Do you see that?
 22 A Yes.
 23 Q While you were secretary of -- assistant
 24 secretary or deputy secretary of Aldyne, did you get
 25 requests like this from time to time?

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1 A Yes.

2 Q So this was fairly common?

3 A Yes, very common because I need to legalize the

4 document here. Do you see the apostille in the bottom?

5 Q Uh-huh.

6 A That's what this is.

7 Q And you said that you're no longer assistant

8 secretary --

9 A Yeah.

10 Q -- of Aldyne?

11 A No.

12 Q Why did you cease to be assistant secretary of

13 Aldyne?

14 A Why I was?

15 Q Why did you stop being assistant secretary of

16 Aldyne?

17 A In the past couple years, three or four years

18 ago, the law on United States changing a little bit.

19 It's coming with new regulation, and I feel like I need

20 to check with the attorneys here about if it will be any

21 concern for me, and I was recommended to don't do it

22 anymore.

23 Q So you were advised to request that you no

24 longer be assistant secretary --

25 A Yeah.

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1 Q -- to Aldyne?

2 A Yeah. I feel more confident I don't do it

3 because there are FBR, what they call Foreign Bank

4 Report --

5 Q Regulation?

6 A -- and regulation and FATCA is coming in effect

7 July 1st this year for any U.S. person; and I don't have

8 nothing to do with this client, so I don't want to, you

9 know, have any concern about it. So I decided to resign.

10 Q You referred to FATCA. What is that?

11 A FATCA.

12 Q FATCA?

13 A I don't know exactly what that mean, but it's a

14 request -- I think it's coming in July 1st, 2015 -- that

15 any U.S. person need to report whatever is involved

16 outside the country, so I don't feel comfortable to sign

17 on this document.

18 Q Okay.

19 A I'm a U.S. person and I want to follow the law.

20 Q Right. Well, I won't ask you what you were

21 advised by your lawyers.

22 A But I get advice from my lawyer to don't sign it

23 anymore. It will be better.

24 Q Okay.

25 A I didn't study a lot about this one. Sorry, I

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1 don't know the site, but it's --

2 Q So you're talking about the F.A.T.C.A.?

3 A Yes, FATCA.

4 Q The Foreign Account Tax Compliance Act. I see,

5 okay.

6 Now could you turn to Exhibit 27. It's the next

7 document.

8 A Oh, okay.

9 Q You see Exhibit 27 is an E-mail from Susana Kam

10 at Mossfon Peru to you and to Iris or whoever was --

11 A Iris Vergara.

12 Q -- in her job at that time?

13 A Uh-huh.

14 Q Do you see that?

15 A Uh-huh.

16 Q Oh, it is to Iris, right.

17 Who is Susana Kam?

18 A I think she work in Peru office, but I don't

19 know what she do.

20 Q Okay. Do you recall getting --

21 A E-mail with her, yeah. I see this name in the

22 E-mail before.

23 Q So you recall getting E-mails from her from time

24 to time?

25 A Yeah.

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1 Q Okay. Now, do you see the E-mail reads, "Dear

2 Iris, the client has confirmed he wants the company.

3 Please move forward with the incorporation," and then the

4 first line reads, "The company will have a capital of

5 \$500,000." Do you see that?

6 A Uh-huh.

7 Q Why is that information relevant to you or to

8 Iris?

9 A Nothing to me. To Iris, yes, because Iris in

10 charge to collect all this information to make the

11 document, to prepare the document, the Operating

12 Agreement and all the rest. So it's not related to me,

13 but it's related to her.

14 Q So that's information for --

15 A Iris.

16 Q That's information that Iris will use to prepare

17 the Operating Agreement?

18 A Uh-huh.

19 Q Do you have any role in deciding what the

20 capital of the company will be?

21 A Oh, no.

22 Q Okay. And then if you go down to the E-mail at

23 the bottom of the page, at the bottom of the page is an

24 E-mail from Iris to you. Do you see that?

25 A Uh-huh.

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1 Q It says, "I would appreciate it if you can
2 confirm that the name Cosmetech, LC is still available in
3 Nevada."
4 A Yes.
5 Q "Please refer to case No. 1314907." What is she
6 talking about when she refers to case No. 1314907?
7 A Normally what happen, the client jump with a
8 name and they call name check, and you check the name and
9 then nobody answered. In the next six months, the client
10 come back to Iris and say, "Oh, now we want Cosmetech,
11 LLC." So she's asked me if the name is still available
12 because probably I check six months before.
13 Q So that number refers to the check that you did
14 six months before?
15 A Yes.
16 Q I see. So there's a number --
17 A Name availability can be six months before the
18 person decide to really go forward to incorporation.
19 Q I see. But so you assign a number to the names
20 you check?
21 A No. They assign a case number. They assign a
22 case number on any request; and probably that case number
23 is a name check I already answered long time ago
24 probably, because when they say still available, it mean
25 I already answered but I need to check it again. But who

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1 knows if somebody incorporate a company with that name
2 two months after I check.
3 Q Okay. Well, so she gave you the case number, so
4 what do you --
5 A She opened the case.
6 Q She opens the case?
7 A I don't.
8 Q Is the case number how you find the file for the
9 request?
10 A It's the platform number.
11 Q I see.
12 A So we talking about this previous request that
13 probably is still open because the request is still open
14 until a period of time they decide, "Well, the client
15 never asked it again, so we close it." But that put me
16 as a reference.
17 Q So if you go to the Mossack Fonseca platform and
18 you put in that number, it will take you to --
19 A It will take me to name-check availability and I
20 will say, "Oh, I check this name in May" or "two weeks
21 ago."
22 Q So it gives you -- it's basically the file --
23 A Yes.
24 Q -- on that particular matter?
25 A That particular request.

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1 Q And the way you find it is by going to the
 2 platform and typing in that number --
 3 A Correct.
 4 Q -- essentially?
 5 A Uh-huh.
 6 Q Okay. When you want to access the platform to
 7 get information about an LLC, is there a matter number
 8 that's assigned to the LLC that you go to or is it -- do
 9 you search a different way?
 10 A Say it -- please repeat it again.
 11 (Through the interpreter) Could you please
 12 repeat it again.
 13 Q When you want to access the platform to get
 14 information about an LLC, do you input a matter number in
 15 order to access the information on the LLC or do you find
 16 it some other way?
 17 A The only way I can find it is by the name of the
 18 LLC or by the number they give it to me.
 19 Q So you could do either of those two things?
 20 A Yeah. If I don't find it, it's because they
 21 already -- I don't have access anymore myself.
 22 Q I see.
 23 A It's only at the time that the case is current.
 24 Q But when you do have access, the information is
 25 accessible either by the company name or by the matter

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1 number? is that right?
 2 A By the number that they assign it, yeah.
 3 Q The matter number they assign it?
 4 A Yeah.
 5 MR. HRANITZKY: Why don't we break for a minute, my
 6 last round of exhibits.
 7 (Brief recess taken.)
 8 (Plaintiff's Exhibits 31 through 34 were marked
 9 for identification by the Certified Court Reporter.)
 10 BY MR. HRANITZKY:
 11 Q So, Ms. Amunategui, could you look at the
 12 document that's been marked as Exhibit 31.
 13 A Uh-huh.
 14 Q Exhibit 31 is an E-mail from Mayka Villareal --
 15 A Uh-huh.
 16 Q -- at Mossack & Fonseca (corporations Nevada) to
 17 your correct?
 18 A Yes.
 19 Q And Mayka works in the group that Iris Vergara
 20 works in now? is that right?
 21 A Not anymore.
 22 Q Not anymore. But she did at that time?
 23 A Uh-huh.
 24 Q And you see she asks, "Please find out and let
 25 us know the requirements and the cost for obtaining a

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1 license plate in the state of Nevada. The owner of the
 2 car will be the LLC." Do you see that?
 3 A Yes.
 4 Q Do you get requests like this from time to time?
 5 A This is the only one I get that crazy request.
 6 Q So this is the only time you recall ever getting
 7 a request like this?
 8 A Uh-huh.
 9 Q Do you know anything about why they were asking
 10 this information?
 11 A I don't -- I barely remember this case, but I
 12 think was not possible in some case, I think I answer.
 13 Q So you think you responded that you can't do
 14 this?
 15 A I assume that, yeah. I think so.
 16 Q Can a Nevada LLC be the -- can a Nevada LLC
 17 obtain a license plate in Nevada?
 18 A If you own a car. If they don't own a car, they
 19 can't have a license plate and the plate have to be --
 20 the car have to be here.
 21 Q Okay. And in this case -- never mind.
 22 A I'm reading more, but that's what I believe I
 23 respond to them.
 24 Q Okay. Now looking at Exhibits 32, 33 --
 25 A So we're done with that?

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1 Q Yeah, we're done with that.
 2 So I'm looking at 32, 33 and 34. These are all
 3 letters dated June 5, 2013 where you notify the boards of
 4 directors of Aldyne, Fergus and Plascot that you are
 5 resigning as assistant secretary of those entities.
 6 A Yes.
 7 Q Is that right?
 8 A Yes.
 9 Q Each of them is directed to the -- each letter
 10 is sent to the board of directors of the entity. So
 11 starting with Aldyne, who were the board of directors of
 12 Aldyne?
 13 A I don't have no idea. That's the reason I put
 14 "board of directors," because I don't know them; but I
 15 assume they have a board of director and they need to
 16 receive my letter.
 17 Q You're sending this letter to the board of
 18 directors and you don't know who the board of directors
 19 is?
 20 A I don't know.
 21 Q Did you prepare this or was it prepared for you
 22 by counsel?
 23 A Was prepared by counsel.
 24 Q Okay. Do you know who the board of directors of
 25 Fergus was?

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1 A No.

2 Q Do you know who the board of directors of

3 Plascot was?

4 A No.

5 Q Okay. Done with that.

6 A Done with this?

7 Q You're done. I have a few more questions, but

8 we're done with the documents.

9 So going back to MF Nevada and MF Wyoming, do

10 MF Nevada and MF Wyoming share a computer network?

11 A MF Nevada and MF Wyoming computer network, what

12 do you mean with "computer network"?

13 Q Let me ask it a different way.

14 Can you access MF Wyoming documents and

15 MF Nevada documents from the same computer?

16 A No.

17 Q No?

18 A No.

19 Q You have to go to a different computer?

20 A Yeah, different computer, different password.

21 Q Okay. But is it -- when you want to access

22 MF Wyoming documents --

23 A Uh-huh.

24 Q -- do you log into the Internet and access it

25 through the Internet or do you have to go to a specific

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1 computer to do it?

2 A I need to go to a specific computer for Wyoming.

3 Q And is the computer in Wyoming?

4 A One is in Wyoming, one is here.

5 Q Okay. So you have one computer here in

6 Las Vegas that's specifically for MF Wyoming?

7 A Yes.

8 Q And a different computer or computers here in

9 Las Vegas for MF Nevada?

10 A Correct.

11 Q Okay. Other than accessing MF Wyoming and

12 MF Nevada documents, do you have a way of accessing any

13 other documents from your offices in Las Vegas?

14 A Okay, I'm confused. Say it again, please.

15 Q Sure.

16 So you said that there's a computer from which

17 you can access MF Wyoming documents; correct?

18 A Uh-huh.

19 Q And there's a computer or computers here in

20 Las Vegas from which you can access MF Nevada documents;

21 correct?

22 A From the same computer? Not --

23 Q No, a different computer.

24 A Oh, different computer.

25 Q But same office.

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1 A Yes.

2 Q Computers in the same office, okay.

3 Other than MF Wyoming documents and MF Nevada

4 documents, are there other kinds of documents that you're

5 able to access from your office in Las Vegas

6 electronically?

7 A No. I can go to Secretary of State, get all

8 this, but I can access only of the platform case if I

9 have authorization to do it.

10 Q Okay. So --

11 A But I only work with Nevada and Wyoming on

12 different computer in different location inside the

13 office.

14 Q Okay, I see. So you can access the Mossack

15 Fonseca platform from any computer as long as you are

16 granted access to the files?

17 A But not from any computer. I don't know to do

18 it from another computer. I mean like a family computer

19 I don't know how to do it.

20 Q So you couldn't do it from home?

21 A No.

22 Q Does MF Nevada have a Web site?

23 A You ask me too, and we are in the process to

24 improve it but we didn't.

25 Q So if I wanted to go to the MF Nevada Web site,

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1 I could find it on the Internet and --

2 A Yeah, you can find it and it's very not updated.

3 We need to work on that.

4 Q Do you have a person or an I.T. department

5 that's in charge of maintaining the Web site?

6 A Well, we pay the first time a person to develop

7 and do it, but then the person do our network -- how you

8 call -- that help you on your E-mail address, your

9 server, that person offer us to do it for -- you know, we

10 need to be ready when they're ready and they will help

11 us.

12 Q So the company that helps maintain your

13 server --

14 A Yeah.

15 Q -- at MF Nevada offered to help you with the Web

16 site?

17 A Yeah. Well, we need to pay them. They do the

18 job for us.

19 Q So you have a server at MF Nevada?

20 A Yes, we have a server.

21 Q Okay. Is there a separate server for

22 MF Wyoming?

23 A No. The same server.

24 Q Same server for the two?

25 A Yes.

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1 Q Is it just for MF Nevada and MF Wyoming or --

2 A Yes, just for MF Nevada and MF Wyoming.

3 Q Okay. What is the job or the role of registered

4 agent for an LLC? What does it involve?

5 A You need to represent the entity in the state of

6 Nevada and be due process of service in case the entity

7 have a subpoena like we have.

8 Q Okay. So a registered agent is someone who

9 could receive service of process?

10 A Yes, service of process of entity in the state

11 of Nevada.

12 Q In Nevada?

13 A Or in another state depending where the

14 registered agent is.

15 Q I see. And we talked before, a registered agent

16 is required to maintain some information?

17 A Yeah, some record, yeah. Every state is

18 different.

19 Q But in Nevada -- we talked about it before. We

20 don't need to talk about it again.

21 What else -- what other responsibilities does a

22 registered agent have?

23 A Well, keep the company in good standing if the

24 client pay the fee.

25 Q Any other responsibilities?

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1 A What I know, I don't think there's other one.

2 Q Okay. With respect to any of the LLCs that

3 MF Nevada is registered agent of, are you ever asked to

4 take on additional responsibilities specific to that LLC?

5 A Additional to be a registered agent you said?

6 Q Right. In addition to the standard

7 registered-agent responsibilities, are you ever asked to

8 do additional things with -- for specific LLCs?

9 A The only thing I do additional is sign a

10 Certificate of Incumbency, who is a -- certification of

11 registered agent who say where is the company

12 incorporate, what is the date, under what law, what is

13 the name, what is the number, and sign. That's the only

14 additional we have to do.

15 Q But for some of the LLCs, you -- until you

16 resigned, you were the assistant secretary of the

17 manager --

18 A Yes.

19 Q -- right? So that's an additional function you

20 performed?

21 A Yeah. The Certificate of Incumbency, it's an

22 additional service. Some client, they like to have from

23 the registered agent a Certificate of Incumbency so they

24 can legalize, also say what is the name, what is the

25 company, what is the day it was incorporated, what is the

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1 number, and they provide the rest of the information they
2 wanted in the certificate.

3 Q I see. Have you ever been granted Powers of
4 Attorney on behalf of any of the LLCs that you serve --
5 that ME Nevada serves as registered agent for?

6 A Power of Attorney in behalf of Aldyne but not in
7 behalf of an LLC that I remember. I don't think so. I
8 don't remember.

9 Q Okay. So going back to the 123 entities that
10 the subpoena asks for information about, do you know if
11 some of those entities are no longer Nevada LLCs?

12 A I can check at the Secretary of State, and they
13 are active, revoke or dissolved or they go to some other
14 registered agent. They don't inform you. They can leave
15 without inform you.

16 Q Okay. So they could cease to be a Nevada LLC
17 and you would never learn about it? Is that what you're
18 saying?

19 A What I say, a Nevada LLC under us as a
20 registered agent can change over a period of time without
21 tell us as the registered agent.

22 Q I see.

23 A The only way I find out, if I go every month to
24 the Secretary of State Web site and check the names and
25 if that company left me without tell me, move to another

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1 registered agent or move to another state and I don't
2 know, I don't have control of that.

3 Q Does that happen sometimes, that a company --
4 A Yes. That happen very often.

5 Q But you would find out -- if you didn't find out
6 about it before, you would find out about it when it
7 became time to renew the registration, correct?

8 A That's the only time when I find out, or the
9 time when I was working on the subpoena, I check all one
10 by one.

11 Q Okay.

12 A And I didn't check it again. Try to do it at
13 least two or three times a year to see how many companies
14 still have it.

15 MR. HRANITZKY: Why don't we take just a short break
16 and I may be done.

17 (Brief recess taken.)

18 MR. HRANITZKY: I have no further questions.

19 MR. WOODS: I'll ask a couple questions. No, never
20 mind. Don't worry about it. I changed my mind.

21 We'll read and sign.

22 (Deposition concluded at 3:39 p.m.)

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1	CERTIFICATE OF DEPONENT
2	
3	PAGE LINE CHANGE REASON
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13	* * * * *
14	I, PATRICIA AMUNATEGUI, deponent herein, do
15	hereby certify and declare under penalty of perjury the
16	within and foregoing transcription to be my deposition in
17	said action; that I have read, corrected and do hereby
18	affix my signature to said deposition.
19	
20	PATRICIA AMUNATEGUI, Deponent
21	
22	Subscribed and sworn to before me this
23	day of 2014.
24	NOTARY PUBLIC
25	

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1	REPORTER'S CERTIFICATE
2	I, Ellen A. Goldstein, a duly certified court
3	reporter in and for the County of Clark, State of Nevada,
4	do hereby certify:
5	That I reported the taking of the deposition of
6	PATRICIA AMUNATEGUI at the time and place aforesaid;
7	That prior to being examined, the witness was by
8	me duly sworn to testify to the truth, the whole truth
9	and nothing but the truth;
10	That the witness requested, or it was requested
11	on her behalf, to read and sign the transcript herewith;
12	That I thereafter transcribed my shorthand notes
13	into typewriting and that the typed transcript of said
14	deposition is a complete, true and accurate transcription
15	of my shorthand notes taken down at the proceedings.
16	I further certify that I am not a relative or
17	employee of an attorney or counsel of any of the parties,
18	nor a relative or employee of any attorney or counsel
19	involved in said action, nor a person financially
20	interested in said action.
21	WHEREFORE, I have hereunto set my hand
22	in the County of Clark, State of Nevada, this 15th day of
23	September 2014.
24	Ellen A. Goldstein, CCR No. 829
25	

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EXHIBITS

NOTED: Upon entry, deponent is to testify as a Deposition or to Produce Documents in a Civil Action.

UNITED STATES DISTRICT COURT

For the

Southern District of New York

NBA CAPITAL LTD.

Plaintiff

THE REPUBLIC OF ARGENTINA

Defendant

Civil Action No.

(If the action is pending in another district, state where)

SUBPOENA TO TESTIFY AT A DEPOSITION
OR TO PRODUCE DOCUMENTS IN A CIVIL ACTION

Tel: Puellosa Anunciado, 5533 S. Peoria Rd., Ste. 100, Las Vegas, NV 89120

NOTICE: YOU ARE COMMANDED to appear at the time, date, and place set forth below to testify at a deposition to be taken in this civil action. If you are an organization that is not a party in this case, you must designate one or more officers, directors, or managing agents, or designate other persons who consent to testify on your behalf about the following matters, or those set forth in an attachment:

Place: Giovanni Luigi Paster, 500 West
500 W. Clay Parkway, Suite 1600
Las Vegas, NV 89108

Date and Time:

07/28/2014 10:00 a.m.

The deposition will be recorded by this method. Stenoographically

Production: You, or your representative, must also bring with you to the deposition the following documents, electronically stored information, or objects, and permit their inspection, copying, testing, or sampling of the material.

Attachment A

The provisions of Fed. R. Civ. P. 45(c), relating to your protection as a person subject to a subpoena, and Rule 45 (d) and (e), relating to your duty to respond to this subpoena and the potential consequences of not doing so, are attached.

Date: 06/18/2014

CLERK OF COURT

OR

Signature of Court or Deputy Clerk

The name, address, e-mail, and telephone number of the attorney representing (name of your)

NBA CAPITAL LTD.

DENNIS H. HIRSHENTZ, ESQ., of DECHERT LLP,

1005 Avenue of the Americas, New York, NY 10020-4771

Telephone: 212 498 5000 Email: dennis.hirshentz@dechert.com

Plaintiff
WITNESS: Patricia Hernandez
DATE: September 11, 2014
Killer, A. Hernandez, CCR #29

401 Bk. (Rev. 01/05) Subpoena is "Safely a Subpoena or to Produce Documents in a Civil Action (Page 2)

Civil Action No. S.D.N.Y. 03 Civ. 8845 (TGP), et al.

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 45.)

This subpoena for [name of individual and title, if any] _____
was received by me on [date] _____.

☐ I personally served the subpoena on the individual at [place] _____ on [date] _____, 1 or

☐ I left the subpoena at the individual's residence or usual place of abode with [name] _____, a person of suitable age and discretion who resides there, on [date] _____, and mailed a copy to the individual's last known address, at _____.

☐ I served the subpoena on [name of individual] _____, a person of suitable age and discretion, or designated by law to accept service of process on behalf of [name of organization] _____, who is _____, on [date] _____, 1 or

☐ I received the subpoena unrecorded because _____, 1 or

☐ Other (specify): _____

Unless the subpoena was issued on behalf of the United States, or one of its officers or agents, I have also rendered to the witness fees for one day's attendance, and the mileage allowed by law, in the amount of \$ _____.

My fees was \$ _____ for travel and \$ _____ for services, for a total of \$ _____ (0.00).

I declare under penalty of perjury that this information is true.

Date: _____ [Signature] _____

_____ [Signature] _____

_____ [Signature] _____

Additional information regarding attempted service, etc. _____

401 Bk. (Rev. 01/05) Subpoena is "Safely a Subpoena or to Produce Documents in a Civil Action (Page 3)

Federal Rule of Civil Procedure 45 (a), (d), and (e) (Effective 12/1/07)

(a) **Enforcing a Subpoena Subject to a Subpoena.**

(1) **Enforcing Subpoena Subject to a Subpoena.** A party or attorney responsible for serving and enforcing a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The enforcing court must enforce this duty and impose an appropriate sanction — which may include attorney's fees and costs — on a party or attorney who is not diligent.

(2) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(3) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(4) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(5) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(6) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(7) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(b) **Enforcing Subpoena Subject to a Subpoena.**

(1) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(2) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(3) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

(4) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

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(7) **Enforcing Subpoena Subject to a Subpoena.** A person subpoenaed to produce documents, electronically stored information, or tangible things, or to permit the inspection or inspection copies, need not appear in person at the place of production or inspection unless otherwise ordered to appear for a deposition, hearing, or trial.

ATTACHMENT A

You are commanded, pursuant to Rule 34(c) and Rule 45 of the Federal Rules of Civil Procedure (the "Rules"), to produce for inspection and copying to the offices of Brownstein Hyatt Farber Schreck, LLP, 100 North City Parkway, Suite 1600, Las Vegas, NV 89106-4514, within 30 days of service hereof, all Documents specified in this Attachment A, in accordance with the Definitions and Instructions set forth herein.

DEFINITIONS

1. The term "Argentina" means the Republic of Argentina, as well as its ministries, political subdivisions (including without limitation all provinces, cities, municipalities, and the like), representatives, and assigns, and all other Persons acting or purporting to act for or on Argentina's behalf, whether or not authorized to do so.
2. The term "Communication" means the transmission of information in the form of facts, ideas, inquiries or otherwise.
3. The term "Concerning" means relating to, referring to, describing, explaining or constituting.
4. The term "Document" (or "Documents") is defined to be synonymous in meaning and equal in scope to the usage of the term "Documents or electronically stored information" in Fed. R. Civ. P. 34(a)(1)(A), and includes writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations, stored in any medium from which information can be obtained either directly or, if necessary, after translation by the responding party into a reasonably usable form. A draft or non-identical copy is a separate Document within the meaning of this term. Fed. R. Civ. P. 34(f).
5. The term "Monsieur Feneuse" means the law firm Monsieur Feneuse, its subsidiaries, and affiliates, as well as its partners, associates, agents, representatives, and all other Persons acting or purporting to act for or on its behalf, whether or not authorized to do so.
6. The term "MF (Newady)" shall mean M.F. Corporate Services (Newady) Limited, located at 5853 S. Pecon Road, Suite 100, Las Vegas, NV 89120, United States of America and its parents, subsidiaries, and affiliates, as well as its employees, agents,

representatives, and all other Persons acting or purporting to act for or on its behalf, whether or not authorized to do so.

7. The term "Person" means any natural Person, or any business, legal, or governmental entity, or association.

8. The term "You" (or "Your") means Patricia Arambraga.

INSTRUCTIONS

1. Documents called for by this subpoena are to include all portions, or pages of each Document, and all attachments, enclosures, appendices, and supporting documents, including, without limitation, originals, copies, non-identical copies (that may contain handwritten notes, markings, stamps, internotations or electronic information), drafts, working papers, routing slips, and similar materials.
2. A Document is deemed to be your actual or constructive possession, custody, or control if it is in your physical custody, or if it is in the physical custody of any other Person and you (a) own such Document in whole or in part; (b) have a right, by contract, contract, status, order, or otherwise, to use, inspect, examine or copy such Document on any terms; (c) have an understanding, express or implied, that you may use, inspect, examine, or copy such Document upon any terms; or (d) have, as a practical matter, been able to use, inspect, examine, or copy such Document when you sought to do so. For the avoidance of doubt, a Document is deemed to be your actual or constructive possession, custody, or control if it is accessible on a network or server that you maintain.
3. The specifications of this subpoena are to be construed as being inclusive rather than exclusive. Thus, use of the singular form of any word includes the plural and vice versa; words importing one gender include both genders; the connectives "and" and "or" shall be construed either disjunctively or conjunctively as necessary to bring within the scope of this subpoena all Documents that might otherwise be construed to be outside of its scope; the words "all," "any," and "each" shall each be construed as encompassing "any and all."
4. In producing responsive Documents, you should furnish all Documents in your possession, custody, or control, regardless of whether such Documents are possessed directly by

1 you or by your principals, employees, directors, officers, partners, agents, employees,
2 representatives, subcontractors, managing agents, affiliates, investigators, or by your attorneys or
3 their agents, employees, representatives or investigators.

4 5. You are to produce any and all drafts and copies of each Document that is
5 responsive to any specification of this subpoena and all copies of each such Document that are
6 not identical in any respect, including but not limited to handwritten notes, markings, stamps,
7 alterations, and electronic information.

8 6. With respect to Electronically Stored Information ("ESI"):

9 a.) All electronic mail and spreadsheets responsive to this subpoena
10 that are maintained in the usual course of business in electronic format are to be
11 produced in their native format along with the software necessary to
12 interpret such files if such software is not readily available.

13 b.) All other Documents responsive to this subpoena that are
14 maintained in the usual course of business in electronic format are to be
15 produced in properly utilized, multi-page TIFF Group IV format complete
16 with full text extracts and all associated metadata.

17 c.) All Documents responsive to this subpoena are to be produced with
18 the metadata normally contained within such Documents, and the
19 necessary Concordance, histogram or other database load files. If such
20 metadata is not available, each Document is to be accompanied by a listing
21 of all file properties relating to such Documents, including, but not limited
22 to, all information relating to the date(s) the Documents were last accessed,
23 created, modified or distributed, and the author(s) and recipient(s) of the
24 Documents.

25 d.) Under no circumstances should ESI be converted from the form in
26 which it is ordinarily maintained to a different form that makes it more
27 difficult or burdensome to use. ESI should not be produced in a form that
28 removes or significantly degrades the ability to search the ESI by electronic
29 means where the ESI is ordinarily maintained in a way that makes it
30 searchable by electronic means. Databases or underlying data should not
31 be produced without first discussing production format issues with
32 Plaintiff's counsel. If you decline to search or produce ESI on the ground
33 that such ESI is not reasonably accessible because of undue burden or cost,
34 identify such information by category or source and provide detailed
35 information regarding the burden of cost you claim is associated with the
36 search or production of such ESI.

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1 7. All Documents that are physically attached to each other when located for
2 production are to be left so attached when produced. Documents that are segregated or separated
3 from other Documents, whether by inclusion in binders, files, shelves, or by use of dividers, tabs
4 or any other method, are to be left so segregated or separated when produced. Documents are to
5 be produced in the order in which they were maintained and in the files in which they were found.

6 8. If any Document, or any part of a Document, called for by this subpoena has
7 been destroyed, discarded, lost, or otherwise disposed of or placed beyond your custody or
8 control, you are to furnish a list identifying each such Document by: (a) date; (b) author;
9 (c) recipient(s); (d) type of Documents (e.g., letters, memoranda, chart, e-mail, etc.); (e) general
10 subject matter; (f) the Document's present or last-known location or custodian; (g) the date of the
11 Document's destruction or other disposition; (h) the reason for such destruction or other
12 disposition; and (i) the Person authorizing such destruction or other disposition.

13 9. Each specification of this subpoena requires production in full, without
14 abbreviation, redaction, or expurgation of any responsive Documents. If any responsive
15 Document is not or cannot be produced in full, produce it to the extent possible, indicating which
16 Document, or portion of that Document, is being withheld, and the reason(s) it is being withheld.

17 10. Documents not otherwise responsive to specifications of this subpoena are to be
18 produced if such Documents mention, discuss, refer to, or explain the Documents that are
19 responsive to this subpoena, or if such Documents are attached to Documents responsive to this
20 subpoena and constitute moving clips, extraneous memoranda, or letters, comments, evaluations
21 or similar materials.

22 11. If in responding to this subpoena, you encounter any ambiguity in construing it
23 or any definitions and instructions relevant to it, set forth the manner or term deemed "ambiguous"
24 and the construction used in responding to the subpoena.

25 12. If a privilege is claimed as the basis for not producing any Documents, you are to
26 furnish a privilege log setting forth, for each such Document: (a) nature of the privilege
27 (including work product) which is being claimed and, if the privilege is governed by state law,
28 indicate the state's privilege rule being invoked; (b) the type of Documents (e.g., letter,
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memorandum, etc.); (c) the general subject matter of the Documents; (d) the date of the Documents; and (e) the author of the Documents, the addressee and any other recipients of the Documents and, where not apparent, the relationship of the author, addressee, and recipients to each other.

13. The specifications of this subpoena are submitted for the purpose of discovery and are not to be taken as waiving any objections to the introduction of evidence on subjects covered by this subpoena, or as an admission of the relevance or materiality of any of the matters covered by this subpoena.

14. This subpoena does not require you to produce Documents produced in response to the subpoena to M.P. (Nevada) dated August 13, 2013. To the extent Documents responsive to this request were previously provided by M.P. (Nevada), your response should so indicate.

DOCUMENTS TO BE PRODUCED

1. All Documents Concerning the nature of Your affiliation or relationship with each of Mossack Fonseca and M.P. (Nevada).

2. All Documents Concerning funds or other property transferred either by one of the following Persons to another Person (including any of the following entities), or to one of the following Persons by another Person (including any of the following entities) since January 1,

1. A&I Payments Corp. LLC;
2. Abble Holding LLC;
3. Abbeart Consultants LLC;
4. Abilene Trade LLC;
5. Ace Star International LLC;
6. Agrocentra USA LLC;
7. Agropolis Equity LLC;
8. Algora LLC;
9. Alibon LLC;
10. American Holding Corp. LLC;
11. American Trade & Packing Ltd.;
12. Anderson Group Ltd.;
13. Anglin LLC;
14. Astora Company LLC;
15. Astia Business LLC;
16. Astute Trading Ltd.;
17. Astute Investments LLC;

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18. Aaski Ltd.;

19. Ayval Investment LLC;

20. Azovite International Ltd.;

21. Badano Trading Ltd.;

22. Bahar Development LLC;

23. Bakard Properties Ltd.;

24. Bakard Holdings Ltd.;

25. Bakard Properties LLC;

26. Bartley Marketing LLC;

27. Baskara Properties Ltd.;

28. Bee World Supplies Ltd.;

29. Billbrook Properties LLC;

30. Binder Chemicals LLC;

31. Bio Health International Inc. LLC.;

32. Blue Dream Real Estate Investments Ltd.;

33. Bright Light Group LLC;

34. Bright Development LLC;

35. Bright Trading LLC;

36. Butterfield Consultants LLC;

37. Brown Marketing Ltd.;

38. Buzard Holdings Ltd.;

39. Calypso Group LLC;

40. Cambridge House LLC;

41. Camille Enterprises LLC and

42. Camille Group LLC;

43. Canaball Commodities LLC;

44. Canize Overseas LLC;

45. Centrodite Trader of America Ltd.;

46. Centrodite Investments LLC;

47. Construction & Mining Solutions Ltd.;

48. Cordery Properties Inc. LLC;

49. Corstana Trading LLC;

50. Cosmotech LLC;

51. Cosmotech Biographies LLC;

52. Cival Properties LLC;

53. Dilia Atlantic LLC;

54. Diland Enterprises Ltd.;

55. Dofin Trading LLC;

56. Durose Trading LLC;

57. Dynamic Fitness LLC;

58. Eader International LLC;

59. Eamond Holdings International Ltd.;

60. E&F Aviation LLC;

61. E&F Aviation Bio Technologies Ltd.;

62. Eason Holdings Group LLC;

63. Eural International Ltd.;

64. Euron Trading Ltd.;

65. Eurologi Overseas LLC;

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1	66.	Betheda LLC;
2	67.	Brco Holdings LLC;
3	68.	Eurodomestic.com Ltd.;
4	69.	Eurograt LLC;
5	70.	Bvestia Holdings Ltd.;
6	71.	Bueter House LLC;
7	72.	Buron International LLC;
8	73.	Byda Group LLC;
9	74.	F.O.S. Consulting LLC;
10	75.	Fairland International LLC;
11	76.	Falmerwood International LLC;
12	77.	Falmerwood Services LLC;
13	78.	Faler Corp. LLC;
14	79.	Ferret Corporation Limited;
15	80.	Ferrex Development LLC;
16	81.	Firooh Holdings LLC;
17	82.	Financement LLC;
18	83.	Finare Bergh Investments LLC;
19	84.	Garford Enterprises LLC;
20	85.	Gadler Enterprises LLC;
21	86.	Gabway Scott Trading Ltd.;
22	87.	Gaussen Holdings Ltd.;
23	88.	G4 Soccer Management LLC;
24	89.	Gekka Holding Ltd.;
25	90.	Geddo Trading Ltd.;
26	91.	Genell Estates LLC;
27	92.	Girardell Trading Ltd.;
28	93.	Gladstone Concrete LLC;
	94.	Global Steel Trading LLC;
	95.	Golding Investments LLC;
	96.	Gothin Food Corp. LLC;
	97.	Ground LLC;
	98.	Groch Overseas LLC;
	99.	Gubay Consultants Ltd.;
	100.	Gudson Group LLC;
	101.	Gulf Support Services LLC;
	102.	Hadiya Group LLC;
	103.	Hadijib International LLC;
	104.	Hayden International Ltd.;
	105.	Heco Management LLC;
	106.	Healy Holdings Ltd.;
	107.	Hemigway Investments LLC;
	108.	Hemstead Asset LLC;
	109.	Hendry Enterprises LLC;
	110.	Hiboraby Investment Ltd.;
	111.	Horus International Consultants LLC;
	112.	Horton Management Ltd.;
	113.	Huan Holdings LLC;
	114.	

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1	114.	Iling Services LLC;
2	115.	International Security and Intelligence Consultants (ISIC) LLC;
3	116.	Investment, Sport & Web LLC;
4	117.	Ivor Holdings Ltd.;
5	118.	Ismat International Ltd.;
6	119.	Iupe Investment LLC;
7	120.	Iuto Holdings LLC;
8	121.	Ivela Holding LLC;
9	122.	Ivela Services LLC;
10	123.	Ivor Company Ltd.;
11	124.	Ivy Lane Group LLC;
12	125.	Isaco Trading LLC;
13	126.	Jackson Equities LLC;
14	127.	Jackson Investments LLC;
15	128.	Jackpot Investments LLC;
16	129.	Jada Enterprises Ltd.;
17	130.	Jagier Invest Ltd.;
18	131.	Jaguar Capital LLC;
19	132.	Jasper Equities LLC;
20	133.	Jet Trade Ltd.;
21	134.	Jimon Holding Ltd.;
22	135.	Jupiter Trading LLC;
23	136.	Juno Group LLC;
24	137.	Jurden Enterprises Ltd.;
25	138.	Jurbin Invest Ltd.;
26	139.	Kabana Management Corp. LLC;
27	140.	Kabo Holdings Ltd.;
28	141.	Kam Holdings Ltd.;
	142.	Kasol Holding Ltd.;
	143.	Kelland Marketing LLC;
	144.	Kelley Investment LLC;
	145.	Korman International LLC;
	146.	Krypton Trading Ltd.;
	147.	Kumar Holdings LLC;
	148.	Lacewood Investments LLC;
	149.	Lake Casey LLC;
	150.	Lambert Investments LLC;
	151.	Lambert Trading LLC;
	152.	Laney International LLC;
	153.	Latinamerican Group Investment LLC;
	154.	Lavice Investments LLC;
	155.	Lark Investments LLC;
	156.	Lido Bay LLC;
	157.	Lenside Investment LLC;
	158.	Lynce Trading Ltd.;
	159.	Lynce Overseas Ltd.;
	160.	Lynward Investments LLC;
	161.	M.P.L. Maynard Properties International LLC;
	162.	

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1	162. Medina LLC;
2	163. Medina Enterprises Ltd.;
3	164. Medinol Enterprises LLC;
4	165. Mayfield Trading Ltd.;
5	166. Medinvest LLC;
6	167. Mel Sea LLC;
7	168. Melco Maritime LLC;
8	169. Mercury Consultants LLC;
9	170. Metal Print LLC;
10	171. Mero Enterprises Ltd.;
11	172. Modiba Enterprises LLC;
12	173. Motors Media LLC;
13	174. Multivent LLC;
14	175. Murid Trading LLC;
15	176. Myranda Investments LLC;
16	177. Myrex Company LLC;
17	178. Nae Enterprises Ltd.;
18	179. Nae Investments LLC;
19	180. Nae Maritime LLC;
20	181. Nexco Trading Ltd.;
21	182. Next Level Business Ltd.;
22	183. Nexton International LLC;
23	184. Nexton Properties Ltd.;
24	185. Noyner Investments LLC;
25	186. Nortek Trading LLC;
26	187. North Borel Co. LLC;
27	188. Novatrade Holdings LLC;
28	189. Novel Consulting LLC;
	190. Occidental Trading Services LLC;
	191. Occident Investments LLC;
	192. Oceania Group LLC;
	193. Oghemar Trading LLC;
	194. Olive Capital Ltd.;
	195. Olympia Trading LLC;
	196. Oxyco Group LLC;
	197. Oville Group LLC;
	198. Oxford International Services LLC;
	199. Oudays Trading LLC;
	200. Pacific Investment Enterprises Ltd.;
	201. Pacific Textile Investments LLC;
	202. Paragon Capital Group LLC;
	203. Pearl Oubadia LLC;
	204. Penroyal Associates LLC;
	205. Perennial Investment Limited;
	206. Phillips Group LLC;
	207. Pilot Incorporated LLC;
	208. Polychem Group Ltd.;
	209. Preechan International Ltd.;
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1	210. Pleneer Group LLC;
2	211. Private Portobis Managing Ltd.;
3	212. Private Spa Holding Ltd.;
4	213. Proven Management LLC;
5	214. Purple Holdings LLC;
6	215. Quantum Bay Limited;
7	216. Radika Trading LLC;
8	217. Redford House LLC;
9	218. Redstone Limited LLC;
10	219. Research & Patents Ltd.;
11	220. Reg Steel LLC;
12	221. Rockstar International Holdings LLC;
13	222. Rosnet Ltd.;
14	223. Royal Queens LLC;
15	224. Ryder Management Services Ltd.;
16	225. Saint Jeronimo Printing Co. Ltd.;
17	226. Selester Chemie Ltd.;
18	227. Serbia Trading LLC;
19	228. Serpro International Ltd.;
20	229. Silver Star International Investments LLC;
21	230. Skyplast LLC;
22	231. Stuart Steel LLC;
23	232. Southwest Steel Group LLC;
24	233. Steel Product Services LLC;
25	234. Sengoo International LLC;
26	235. Sengoo Investment LLC;
27	236. T.H.L. - Tower House International LLC;
28	237. The Hagler Group LLC;
	238. Thacker Overseas Trading LLC;
	239. Treason Properties Ltd.;
	240. Trever Wedding Industry LLC;
	241. United Kitchen Company Ltd.;
	242. Vasegga Holdings Ltd.;
	243. Vanguard Foreign Trade Int.;
	244. Var-Oil Ltd.;
	245. Veeles Holdings Inc. LC;
	246. VIKER LLC;
	247. Viente Associates LLC;
	248. Winfield International LLC, and
	249. Worley House LLC;
	250. Worlister Plastics Inc. LC;
	251. Woodstar Services LLC;
	252. Yuh Holdings Ltd.;
	253. Zhen Xi Investments (USA) Ltd.;
	10

1 All Documents You have produced, plan to produce or have considered producing
2 in response to any subpoena or request, whether formal or informal, received by You or any other
3 Person in connection with any inquiry or investigation of, or litigation or proceeding concerning
4 Lazaro Blaz, an Argentine national, by any government authority, including any such authority of
5 or in Argentina.

6 4. All Documents Concerning the transfer of funds or other property involving any of
7 the following Persons:

8 1. Lazaro Blaz;
9 2. Maeda Adriano Blaz;
10 3. Vadim Gerasim;
11 4. Jorge Netherbo Cernoz;
12 5. Jorge Oscar Chaves;
13 6. Ernesto Chaves;
14 7. Alejandro Ota Conti;
15 8. Juan Ignacio Pizano Conti;
16 9. Horacio De Bosis;
17 10. Christian Fernandez de Kitchner;
18 11. Federico Eliazar;
19 12. Leonardo Fucini;
20 13. Cesar Gerardo Fernandez;
21 14. Claudio Giovanni Fontana;
22 15. Verónica Ulises Fontana;
23 16. Daniel Rodolfo Pavez Gualin;
24 17. Nestor Krichner;
25 18. Guillermo Adolfo Melicini;
26 19. Julio Enrique Mendez;
27 20. Mathias Molinari;
28 21. Nestor Marcelo Ranson;
22 22. Fabian Virgilio Zozoli; and
23 23. Javier Martin Vassallo.

24 5. All Documents Concerning any Communications between You, Monseack Fonseca
25 and/or MIF (Nevada), on one hand, and any of the following Persons (addresses for which are
26 included in parentheses) on the other:

27 1. Aléjone Ltd (Suite 13, 1st Floor, Orlaj Trade Finance Rachel St.,
28 Seychelles);
2. Aramung Sa (P.O. Box 146970, Coral Gables, FL 33116);
3. Ayda Capital Markets Corporation (485 Brickell Ave., #2306, Miami, FL
33131);
4. Buenos Aires Law, Inc (299 Alhambra Circle, Suite #311 Coral Gables, FL
33134);

1 Cambridge House LLC (Via San Gerardo 10, 6900 Lugano, Switzerland);
2 Conway Global LLC (1395 Brickell Ave, 720, Miami, FL 33131);
3 Durrant Ose LLC (1395 Brickell Ave, 720, Miami, FL 33131);
4 Eic Group Corporate (8045 Abbott Ave, #19, Miami Beach, FL 33141);
5 Exter House LLC (Via San Gerardo 10, 6900 Lugano, Switzerland);
6 Faidard International LLC (Via San Gerardo 10, 6900 Lugano,
7 Switzerland);
8 Ferpa International S.A. (P.O. Box 0832-0886, E 54th St, Arango-Ortíz
9 Building, World Trade Center, Panama City, Panama);
10 Forbest Ltd (923 Mason Complex, Sherry Crescent, Po Box 193, The
11 Valley, Anguilla);
12 Groued LLC (Paseo Surra 1, 6500 Beilmenne, Piazza Grande 55 A 6512
13 Grenchen, Switzerland);
14 Helvetic Services Group (Via Alla Signoria 23, 6900 Pazzini,
15 Switzerland);
16 Kefen Inc. (Ujantech 3296 Piso 6 A, Buenos Aires, Argentina 1425);
17 Kerry Consultants SA (P.O. Box 146970, Coral Gables, FL 33116);
18 Laren Company SA (P.O. Box 146970, Coral Gables, FL 33116);
19 MPT Mayward Properties International LLC (Via San Gerardo 10, 6900
20 Lugano, Switzerland);
21 Meritas International LLC (999 Ponce De Leon Blvd, Suite 1110, Coral
22 Gables, FL 33134);
23 Perpa Realty Investments LLC (2121 Ponce De Leon Blvd, 240, Coral
24 Gables, FL 33134);
25 Praxos Limited (Suite 13, First Floor, Orlaj Trade Centre, Fianela Rachel
26 St., Victoria, Malabo);
27 Redford House LLC (Via San Gerardo 10, 6900 Lugano, Switzerland);
28 Roshner International Holdings LLC (Via San Gerardo 10, 6900 Lugano,
Switzerland);
2 Sgl North America LLC (1225 Franklin Ave, PMS Miami, FL 33133);
3 Sgl Ventures LLC (175 Sw 7th St., Miami, FL 33130);
4 T.H.L. Tower House International LLC (Via San Gerardo 10, 6900
5 Lugano, Switzerland);
6 Welter House LLC (Via San Gerardo 10, 6900 Lugano, Switzerland);

7 6. Documents sufficient to identify any and all beneficial owner(s) of, and the
8 organizational structure of, each of the Persons listed in Items 2 and 5 above.

9 7. Documents sufficient to describe the business and operations for each of the
10 Persons listed in Items 2 and 5 above.

11 8. Documents sufficient to identify any and all Person(s) authorized to give
12 instructions on behalf of each of the Persons listed in Items 2 and 5 above.

9. Documents sufficient to identify all assets of each of the Persons listed in Items 2, 4, and 5 above.

10. Documents sufficient to identify all bank accounts maintained by, on behalf of, or in the name of the Persons listed in Items 2, 4, and 5 above.

11. Documents sufficient to identify all services provided by You, Mossack Fonseca and/or MF (Nevada) to each of the Persons listed in Items 2, 4, and 5 above.

12. Documents sufficient to identify all Persons acting on behalf of You, Mossack Fonseca and/or MF (Nevada) to perform services to any Persons listed in Items 2, 4, and 5 above.

13. All Documents Concerning the registration, re-registration, incorporation, reincorporation, transfer in control, change in the structure or governance, dissolution or termination of any of the Persons listed in Items 2 and 5 above in any jurisdiction by You, Mossack Fonseca and/or MF (Nevada).

14. Documents sufficient to show the identity, responsibilities and lines of reporting structure of or for each employee, agent or principal of MF (Nevada).

15. All Documents Concerning the relationship between You, Mossack Fonseca and/or MF (Nevada).

16. All Documents Concerning the relationship between Alysne Ltd. and You, Mossack Fonseca and/or MF (Nevada).

17. All Documents Concerning the relationship between Pinnacle Ltd., on one hand, and You and/or MF (Nevada) on the other.

18. All Documents Concerning the relationship between Forbest Limited and You, Mossack Fonseca and/or MF (Nevada).

19. All Documents Concerning the relationship between Burgess Holdings SA and You, Mossack Fonseca and/or MF (Nevada).

20. All Documents Concerning the transmission or transfer of any Documents in the possession, custody or control of the Persons listed in Items 2 and 5 above to or from You, Mossack Fonseca and/or MF (Nevada) from or to any other Person. See Mossack Fonseca Confidential Booklet at 27, available at <http://issuu.com/trafford/docs/pcconfbooklet>

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21. Mossack Fonseca & Co. maintains standards, procedures and internal controls to know our clients and their activities, to avoid capital laundering risks and to guarantee that operations are not carried out with individuals or institutions whose identities cannot be confirmed or whose activities are incompatible with those reported by Mossack Fonseca & Co.). For the avoidance of doubt, this request includes but is not limited to Documents concerning the current location of such Documents.

22. All Documents Concerning Your role in responding to the subpoena dated August 13, 2013 to M.F. (Nevada). See id. at 23 ("Company Formation: For each of your companies there is an online file with the details of its establishment, the board of directors, every case every [file] assigned to the file and its investing history").

23. All Documents concerning any efforts undertaken in response to the subpoena dated August 13, 2013 to M.F. (Nevada).

24. Documents sufficient to identify all Persons providing instruction, contact, asked to assist or otherwise involved in responding to the subpoena dated August 13, 2013 to M.F. (Nevada).

25. Documents sufficient to identify all sources of Documents produced in response to the subpoena dated August 13, 2013 to M.F. (Nevada).

26. All Documents Concerning Your efforts to forward any subpoena served on You and/or M.F. (Nevada) directed to any of the Persons listed in Item 2 above.

27. All Documents Concerning the Documents retention policies of M.F. (Nevada)

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LPS P.O. BOX 72025 LAS VEGAS, NV 89170-0205		WILLIS TOWERS WATKINS, N.A. 1400012		2793
PAY TO THE ORDER OF POLICIA ANONIMOS POLICIA ANONIMOS		\$ 247.00		3/18/2014
FULLY PAID AND CASHED 100%				
VOID AFTER 60 DAYS				
1405936 1405936		1405936 1405936		1405936 1405936

EXHIBIT 1

EMPLOYMENT AGREEMENT

Printed Name: Patricia Annunziata
 Date: September 12, 2014
 Title: Executive Vice President

(THIS AGREEMENT is made on the dates of signatures below, between M. F. Corporate Services (Nevada) Limited, (hereinafter the Employer), a Nevada corporation duly organized on May 16, 2001, Nevada Secretary of State File #C12871-

01,

resident at Las Vegas, Nevada, U.S.A. (hereinafter the Employee) according to the following terms and conditions, and incorporated by reference, Nevada's Labor Statutes.

1. The Employer agrees to employ Patricia Annunziata, and the Employee agrees to perform all assigned duties including but not limited to preparation and filing of forms prescribed by the Nevada Secretary of State pursuant to its rules and Nevada Statutes in connection with the formation of Nevada Business entities including Limited Liability Companies, acting as a Corporate Officer, and such other duties as directed by the Employer. The Employer shall direct and control all of the details of the Employee's work, and the Employee shall report with respect to her work assignments to the Employer.
2. The Employer shall pay the Employee semi-monthly on the 1st and 15th of each month, the sum of ONE THOUSAND TWO HUNDRED NINETEEN ONE DOLLARS (\$12,191.01) for work to be performed in an office selected by the Employer, until a different monthly amount is agreed to or employment is ended.

This agreement shall commence on June 11, 2001.

The said term will be for a normal work week of 35 hours (9:00 a.m. to 5:00 p.m. Monday through Friday with one hour for lunch each day); however, if needed, overtime shall be paid at the rate prescribed by Nevada's Labor Statutes.

3. It is understood that the Employee is a graduate Paralegal but will not perform any tasks constituting the practice of law in Nevada as defined and interpreted by the Nevada State Bar Rules of the Nevada Supreme Court, Nevada Statutes and Rules of Nevada Secretary of State. The Employee will not dispense legal advice to clients or prospects or any member of the general public or any representatives of the Employer.
4. It is an explicit condition of this agreement that the Employee shall, under no circumstances, divulge or allow to be divulged any information acquired in the course of her employment with the Employer to anyone other than a person specifically designated by the Employer. All information that she is given or that she gathers during her employment with the Employer shall remain the intellectual property of the Employer. It is forbidden to make or allow to be published, copies, in any form whatsoever, of information or data under the Employer's control that belongs to the Employer without Employer's express written consent. These conditions of confidentiality shall be binding upon the Employee in the event her employment with the Employer shall cease and may be rigorously enforced. The existence and substance of this agreement shall

not be made known to anyone other than the parties thereto and their professional advisors unless mutually agreed, and/or unless ordered by a Court or Governmental agency.

5. For so long as this agreement shall have effect, the Employee shall not act in any capacity whatsoever for the purpose of promoting the sale of offshore companies, trusts, foundations, investments, financial services, portfolio or active asset accounts or related products and services from any jurisdiction or agent unless she is authorized to do so by the Employer. The Employee's assignment will expose her to highly sensitive client information which, together with the Employer's overall marketing data, has been compiled over a number of years at great cost. In view of this, in the event the Employee ceases to act for the Employer, she undertakes not to seek employment or engage in any other professional activities in Nevada that might constitute competition to the activities of the Employer in this area, for a period of not less than two years following the date of termination of her agreement with the Employer.

6. The Employer shall at its expense train the Employee at whatever location(s) it deems appropriate and shall provide all programs, software, manuals, telephone, fax and computer equipment and lines as are needed to perform the tasks.

7. The Employer shall pay all travel and related food and lodging expenses of the Employee for training travel and other travel to any location other than her principal place of work in Las Vegas, Nevada, USA. Advance expenses shall be paid therefor

for travel, meals and any other expenses such as hotel expense at rates as are the average rate for such in the Continental United States.

8. The Employee shall maintain and retain all information forms, files, and records of the Employer in utmost confidence and shall have no direct contact with any client of the Employer without the express permission of the Employer. It is understood that the Employee shall have all of her communications solely with the Employer and its representatives.

9. The Employer shall comply with all United States tax laws regarding tax and social security withholding deductions from the Employee's compensation, pay for Workers Compensation coverage, filing of all United States tax forms regarding the Employee's compensation, and shall make all appropriate payroll tax deposits and payments in connection with the Employee's compensation.

10. It is understood that presently the Employee has separate health insurance coverage through her previous Employer's group plan, and it may be possible to continue that coverage for approximately six (6) to twelve (12) months. The Employer shall either reimburse the Employee for that expense, or maintain a similar health insurance plan for the Employee on its own account. When the Employee's existing health insurance coverage expires, the Employer will provide a similar health insurance plan for the Employee.

11. After one (1) year of employment, the Employer shall enroll the Employee in a pension plan, the terms of which are to be agreed between the parties.
12. It is understood that the Employee will not engage in work with any other company providing a similar service to that provided by the Employer while she is so employed.
13. The Employee shall be reimbursed at the rate of \$0.30 per mile for business-related motor vehicle travel in the performance of her duties for the Employer.
14. The Employee shall be entitled to fifteen (15) days paid vacation per year, entitlement to which shall begin January 1, 2002. The timing of vacation days must be approved by the Employer. Accrued annual vacation day(s) may not be carried forward from one calendar year to another. In the year in which the Employee leaves the service of the Employer, the Employee will be entitled to a time proportion of the entitlement by reference to the number of completed calendar months of service. Following completion of five (5) continuous years of service, the Employee will be entitled to one (1) extra day's paid vacation for each full calendar year with the Employer (following the fifth year of employment), up to a maximum of twenty-five (25) working days paid vacation per calendar year.

SPECIAL AGREEMENT REGARDING YEAR 2001:

Due to Employee's pre-commitments, Employer agrees to give Employee the following nine (9) paid vacation days during the remainder of calendar year 2001:

provided however, that it is agreed if Employee leaves the service of Employer before

December 31, 2001 payment regarding these nine (9) days will be deducted from

Employee's wages:

- a) September 10, 11, 12, and 13 = Four (4) business days
- b) September 24, 25, 26, 27, and 28 = Five (5) business days

The Employee shall also be entitled to:

six (6) days paid sick leave/personal leave per calendar year.

The Employee shall also be entitled to the following paid U.S.A. holidays:

New Year's Day, Martin Luther King Day, Nevada Day,
Presidents' Day, Memorial Day, Independence Day, Labor Day, Columbus Day,
Veterans Day, Thanksgiving Day, ½ day-Christmas Eve, Christmas Day, ½ day-
New Year's Eve.

15. The Employer reserves the additional option to pay bonus compensation to the Employee at its discretion.

16. The Employer reserves the additional option to pay commission compensation to the Employee at its discretion.
17. Should Employee be called for jury duty, that time shall be compensated time.
18. The Employer and the Employee shall agree to an initial performance review in January, 2002, and thereafter, salary reviews shall be performed in January of each year.
19. The Employer shall endeavor to provide the Employee with the maximum amount of information needed for the Employee to properly perform her duties. The Employee shall be provided the name of a contact person in the Employer organization regarding each assigned project plus all project detail needed and reasonably required to accomplish task completion. The Employer will provide all monies (funds) needed for filing fees, license applications, authorization fees, telephone/fax/Internet expenses, rents, equipment, document and computer operation, office supplies, and salary payments as are needed to pay employees, complete client projects, and operate the office. At no time shall the Employee pay any client or the Employer expenses from personal funds or sources other than the Employer-provided sources.
20. The term of this agreement shall be for a period of one (1) year from the date of this agreement. However, it is understood that the first three (3) months will represent

- a trial period during which any of the parties may terminate the work relationship, with no liabilities whatsoever. The one-year term of this agreement will be renewable automatically thereafter on an annual basis on mutually agreed terms, with the following exceptions:
- (i) This agreement may be terminated by mutual consent, subject to the provision of three months' written notice by either party.
 - (ii) In the event of criminal wrongdoing, insubordination, willful refusal to perform assigned duties, refusal to travel to a reasonably safe location and any other professional misconduct, serious breach of discipline, or breach of the terms contained in this agreement by the Employee, termination may be immediate and without recourse to the Employer.
 - (iii) Should the Employee be incapacitated through ill health from carrying out her duties for a period of eight (8) consecutive weeks or for twelve (12) weeks in the aggregate in any consecutive twelve (12) months, this agreement shall be terminated without any previous notice.
 - (iv) Failure by the Employee to meet agreed performance objectives may result in renegotiation of this agreement or termination thereof, at the discretion of the Employer.
 - (v) Misrepresentation or concealment of a material fact by either party
- Upon termination of this agreement, the Employee agrees not to solicit existing or prospective clients of the Employer with whom she has had contact, or to transfer them to other Agents, nor will she take any other action intended or likely to harm the reputation of the Employer.
21. For a period of three (3) years after the termination of employment for any cause whatsoever the Employee shall not, either on her own account or on behalf of any other person or company, directly or indirectly canvass, solicit or endeavor to take away from the Employer any employees of the Employer or the business of any clients

or customers of the Employer or that of any person or company otherwise accustomed to dealing with the Employer. For the avoidance of doubt, the Employee accepts that she considers this restriction to be both reasonable and necessary to protect the Employer's legitimate interests.

THIS AGREEMENT constitutes the complete agreement of the parties and may only be changed or modified by mutual agreement.

IN WITNESS WHEREOF this agreement is signed by the Employer in the City of Panama, Republic of Panama, this 11th day of the month of June, 2001.

THE EMPLOYER:

For M. F. CORPORATE SERVICES (NEVADA) LIMITED

J. Mossack

R. Fonseca

IN WITNESS WHEREOF this agreement is signed by the Employee in the City of Las Vegas, Nevada, United States of America, this 11th day of the month of June, 2001.

THE EMPLOYEE:

Patricia Amunategui

M.F. CORPORATE SERVICES (NEVADA) LIMITED

www.mfcservices.com

31st August 2007

Ms. Patricia Amunategui
MOSSACK NEVADA
Reno, Nevada

Dear Patricia,

I refer to our various telephone conversations and to your letter dated 1st July 2007, which was sent to me by e-mail on 1st July 2007. Please find below the Partners' response to the different subjects:

1. Your salary: We have revised and discussed the contents of the information you forwarded to us. First, we feel that your position cannot be compared to that of a paralegal or that of an Administrative Services Managers because you are not working with a lawyer as a paralegal or managing a team of employees. However, we concur with you in that your current salary is low for the cost of living in Nevada. The partners have therefore approved a new salary of US\$52,000.00 per annum, effective retroactively to 1st July 2007.
2. Health Insurance: I confirm that the company will continue providing this benefit as we have since you started to work with us.
3. Mossack International Retirement Plan: This has been approved and will be effective as soon as you send us the relevant application form. Mossack will contribute 4% of your salary as long as you save the same amount.
4. Reimbursement for your car: The Partners have also agreed to pay you an allowance of \$500.00 per month to reimburse you for the gasoline and car maintenance expenses incurred during business trips/visits.
5. Vacation: The Partners have approved to increase your 15-day paid vacations per year, to 16 days per year, effective as of 1st January 2007. Those vacation days that you are not able to take in a year, will be rolled over to the next year.
6. Paid sick leave: I confirm that paid sick leave will be increased from six days to eight days, starting January 2007.
7. Salary appraisal: We have also agreed to conduct salary appraisals every eighteen months, instead of leaving them for "January", as stated in your contract.

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Mr. Patrick Cummings
17th August 2007

All other matters will remain as they are. We will be drafting an addendum to your contract, which I will send for your perusal within a couple of days.

I trust all of the above will meet with your approval. The Partners are very pleased with your performance and commitment and count on your assistance for many years to come.

Kind regards,

Klaus M. Salzer
Managing Director

ADDENDUM

THIS ADDENDUM is made to the Employment Agreement (hereafter the "Employment Agreement") signed between and among M.F. Corporate Services (hereafter "M.F. Corporate Services") (hereafter the "Employer"), a Nevada corporation duly incorporated on 11th May, 2001, under Nevada Secretary of State File No. C-12877, and

between and among Las Vegas, Nevada, U.S.A. (hereafter the "Employee") on 14th June, 2007, in order to modify the following clauses of the Employment Agreement, which (hereafter) shall read as follows:

2. The Employee's salary as of the date of this document will be US\$4,353.33 a month. Salaries reviews shall be performed each eighteen months.

11. The Employer shall enroll the Employee in a pension plan, the terms of which are to be agreed in writing between the parties.

12. The Employee shall be reimbursed, at the rate of \$500.00 per month, for business-related motor vehicle travel in the performance of her duties for the Employer.

14. The Employee shall be entitled to sixteen (16) days paid vacation per year as of January 1, 2007. The timing of vacation days shall be approved by the Employer. Accrued annual vacation days that the Employee is not able to take in a year, may be carried forward from one calendar year to another.

The Employee shall also be entitled to eight (8) days paid sick leave per calendar year.

20 (a) Should the Employee be incapacitated through illness from carrying out her duties for a period of eight (8) consecutive weeks or for twelve (12) weeks in the aggregate in any consecutive twelve (12) months, the Employment Agreement shall be suspended during this period without any responsibility upon the Employer towards the Employee and reversed thereafter on mutually agreed terms.

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The other clauses of the Employment Agreement signed between the parties dated 1st June, 2001, remain unchanged.

IN WITNESS WHEREOF this Addendum is signed by the Employer in the City of Panama, Republic of Panama, this 1st day of the month of July, 2007.

THE EMPLOYER

FOR M. F. CORPORATE SERVICES (NEVADA) LIMITED

Jurgen Mossack

Ramon Fonseca

IN WITNESS WHEREOF this Addendum is signed by the Employee in the City of Las Vegas, Nevada, United States of America, this 1st day of the month of July, 2007.

THE EMPLOYEE

Patricia Amunátegui
Patricia Amunátegui

2 11/10/15